



REVEAL CULTURE SIRI' NA PACCE IN REGIONAL FINANCIAL MANAGEMENT (Case Study on Financial and Asset Management Board of Jeneponto Regency)

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ABSTRACT

Jeneponto Regency has never received a Qualified Opinion until the Regional Government Financial Report for the 2020 fiscal year and has been included in the 3T area, one of the criteria for which is the regional financial capacity. The purpose of this study is to reveal the role of siri' na pacce culture in regional government financial management in Jeneponto Regency and to find out the meaning behind siri' na pacce values in regional financial management in the Jeneponto district government. This study uses a qualitative method with a phenomenological approach. The results of this study are that in general the financial management of the Jeneponto district has implemented siri' na pacce which acts as an unwritten rule in the Jeneponto community which then grows into a life principle that is firmly held in carrying out the mandate. Siri' na pacce is seen and interpreted in a varied and broad way depending on the point of view of its use or the circumstances of the use of the culture. The meaning behind the informant's statement found that there are several values contained in siri' na pacce, namely: 1) The value of responsibility, this accountability is done to God, humans, and nature. 2) The value of honesty, and 3) The value of self-esteem which in this study is called the siri' na pacce accountability trilogy concept (TASP). In conclusion, this value plays a role in managing regional finances as a reminder and limitation to be able to optimize regional financial management.

1. INTRODUCTION

1.1. Background

Regional financial management is vital, which can provide an overview of the achievement of regional aspirations or the success of regional heads in running government. Realizing accountable and transparent regional financial management, it needs to be managed by the principles of *good governance* and utilization

economically, efficiently, and effectively (Raharja et al., 2017).

Regional financial management mirrors or assesses a person's attitude and honesty (Erniati, 2019). South Sulawesi is one area that is quite sensitive regarding honesty, especially in this case, giving trust in managing regional finances, because the culture still being preserved is very appropriate and related to maintaining an attitude of honesty and trust. Compliance with cultural values as a guideline will give rise to social sanctions for someone who is considered to violate culture, do embarrassing things, and deviate from (inhuman) behavior. This culture is used in all situations in society, including in running the government and regional financial management, and then becomes the norm because it has been instilled by our ancestors and has been preserved to this day because it is considered to have a positive influence in every era for the society where the culture lives. As in Bone Regency, which is famous for its application of philosophical values *taro ada' taro gau*, Barru Regency is known to value *stupid*, and almost all districts in South Sulawesi recognize cultural values in its *siri' and pacce*, one of which is still bound by this culture, namely Jeneponto Regency.

Something that proves the government's success in managing its area can be seen in the way the local government manages its finances (Dpmpmkp 2019). Thus, the opportunity for each region to manage its finances is poured through the authority granted by the central government, known as regional autonomy.

Nurhasanah (2017) considers that regional autonomy in Indonesia is a solution to overcome various problems in the field of government (Tamrin, 2018). Problems in government are fundamental to be followed up so that the community gives full trust regarding managing government finances. Mardiasmo (2002) states that one of the important aspects of local government that must be carefully regulated is the issue of regional financial and budget management (Karlina & Handayani, 2017). The reason is that regional financial management is closely related to the community's welfare and the region itself.

Good and correct regional financial management can be seen through regional portraits by comparing the APBD that has been prepared and the existing reality. The ability of local governments to manage their finances is set forth in the APBD, which reflects the implementation of community social tasks and services (Budiarto et al., 2015, p. 2)

The results of BPK's audits from 2012 to 2016 on the financial reports of the Jeneponto Regency

Government did not obtain a satisfactory opinion for all parties and were considered quite disappointing. The reason is that the financial reports have never received the title of Unqualified (WTP) in the last five years of the budget. This happened due to a lack of performance in the Management of Regional Property (BMD), which was not carried out in an orderly manner within the Jeneponto Regency government in the Regional Apparatus Work Unit (SKPD). BPK RI (2017) states that if the management of goods (assets) belonging to the region is carried out in an orderly manner, it will have a significant effect on the perfect presentation of regional balance sheets, which is required in BPK RI audits at the end of each budget period (Musyarrafah, 2018).

Based on the audit that was carried out by the BPK on the Jeneponto Regency Regional Government Financial Report (LKPD) for the 2020 fiscal year, it still received a Qualified Opinion (WDP), the reason being that there were a few problems related to receivables related to non-compliance (Diskominfo, 2021). Therefore, the challenge for BPKAD Jeneponto is to optimize further its performance in managing regional property and receivables.

In addition, other problems in financial management, namely from 2015 to 2019, Jeneponto is included in the list of underdeveloped, outermost, and frontier (3T) regions (Dayamaya, 2020) by what is stated in the Presidential Regulation of the Republic of Indonesia Number 131 of 2015 concerning the Designation of Disadvantaged Regions for 2015-2019. Judging from this incident, it is known that the cause of an area being designated as an underdeveloped area based on Presidential Regulation (Perpres) Number 63 of 2020 article 2 paragraph 1 concerning the determination of underdeveloped areas, there are six criteria, namely the community's economy, human resources, facilities and infrastructure, financial capacity area, accessibility, and regional characteristics.

Based on this regulation which states that regional financial capacity is one of the criteria for determining a region as a disadvantaged area, it can be clearly concluded that regional financial management needs more attention because it is closely related to the community, regarding prosperity and welfare as outlined through the government's performance in managing regional finance.

Mistakes in managing finances cause great disaster to the community and the region in various aspects. The discrepancy between the flow of activities or planning carried out with the needs and interests of the local community reflects the efficiency and effectiveness of

public services (Hutagalung, 2016). Apart from that, it can damage the career and reputation personally and as an institution, so it is necessary to appreciate values *Siri' na pacce* to prevent this from happening. However, seeing the reality that in financial management, many are not aware of the importance of instilling the values of honesty to maintain the mandate that has been entrusted and risk a lifetime's good name. This clashes with the cultural values espoused by the people of Jeneponto Regency, namely culture *siri' and pacce*.

Siri's pack, namely shame or self-esteem and pain or concern (Saragih, 2020). Mark *Siri' na pacce* This is an important value to permeate the soul in carrying out financial management because this will serve as an alarm that in regional financial management, progress, welfare, and regional and community prosperity is the core goal and peak of this. So if you cannot reach the top, you will feel ashamed because you cannot fulfill the giver's expectations of trust for their responsibilities. You are sad as a form of concern for the region and the community as a giver of trust or trust because they did not carry out their duties as they should and failed to become intermediaries to support the interests of the public. *Value siri'* is universally shared by all human beings, and value *space* can be felt by anyone. However, what makes the difference with the people of Jeneponto is implementation *Siri' na pacce* into the cultural system and the system of social provisions so that expertise in spiritualization or appreciation is deeper (Hidayat, 2020).

Thus, this study combines the cultural values applied by the Jeneponto people, where the culture grows into unwritten principles and rules by looking at compliance with written and applicable rules and laws in the performance of regional financial management in Jeneponto Regency.

1.2. Research purposes

This research aims to reveal the role of culture *Siri' na pacce* in regional government financial management in Jeneponto Regency and to find out the meaning behind the values *Siri' na pacce* in the local financial management of the Jeneponto district government.

2. THEORETICAL FRAMEWORK

2.1. Agency Theory

Adam (1996) states that agency theory can solve two problems that arise between the agent and the principal. Haris and Raviv (1978) state that principal-agent is a general theory that can be enforced or applied in various sectors such as buyers-suppliers, employers-employees, lawyers-clients, and other agency relationships. The principal-agent theory has a broader focus and great

interest in general matters (Kurniawansyah, 2018).

Jensen and Meckling (1976) define an agency relationship, namely a contract between two parties that contains delegation of work and authority by the first party as a principal to the second party as an agent in the hope that the second party is willing to do work for the needs and interests of the first party (Asyik, 2016).

The relationship between the community and the government is like the relationship built between the principal and the agent. The government acts as the agent and the community as the principal. Principals give regulatory authority to agents and assist in the form of resources to agents, namely in taxes, aspirations, and others. The recipient of responsibility is the agent, and the person giving responsibility is the principal.

With that, regional financial management with culture *Siri' Napacecan* is explained using agency theory with the broad understanding that regional financial management, in this case, the government, is the party that is obliged to hold the mandate and provide accountability, present, report as well disclose all activities, in this case, the responsibility to the party that gives trust, namely the community.

2.2. Symbolic Interaction Theory

George Herbert Mead, in 1863-1931, initiated a theory of symbolic interaction. This theory considers how societal norms and culture grow into individual behavior. Symbolic interaction has brought together the study of how groups coordinate their actions, how emotions are understood and controlled; how reality is constructed; how the self is created; how the social structure of the form is built; and how public policy can be influenced which is a basic idea of its development and theoretical expansion of communication science (Ahmadi, 2008).

Based on what is the basis of the life of human groups or societies, some experts on the understanding of Symbolic Interaction point to "communication" or, more specifically, "symbols" as the key to understanding human life. Symbolic Interaction refers to the distinctive nature of human interaction. This means that humans mutually interpret and define their actions in interactions with others and with themselves. The interaction process that is formed involves the use of language symbols, provisions of customs, religion, and views (Ahmadi, 2008).

This theory can be used as a reference in analyzing the performance of local government officials in managing regional finances because, in regional financial management, regional financial management officials translate their actions to each other, so interactions occur involving cultural perspectives. *Siri'* and *pacce*, namely the values

contained therein. From the interaction process, symbols are formed, which are translated into language and actions by various religions and views and by the provisions of customs, in this case. *Siri'* and *pacce*.

2.3. *Siri'* and *Pacce*

Living culture *Siri'* na *paccein* the view of the life of the people of South Sulawesi, namely as a principle of life to maintain a sense of shame and humanity, in this case, participating in feeling the suffering of others. According to Hamid (2007), *Siri'* meaning shame is literally interpreted as self-esteem. Whereas *pacce* means poignant and, if translated literally, is a sense of solidarity and mutual help (Rusdi, 2016).

Siri' na *pacceis* what knits brotherhood among people because of shame or self-esteem, which is used as the most important thing in human beings. This life principle emphasizes that shame or self-esteem is human dignity. If shame or self-esteem is tarnished, it is considered to have damaged the peace of his life because someone who has tarnished his good name as a result of an act will forever be the talk of the town and will continue to be remembered with negative things. Hamid et al. (2009) put forward indicators *siri'* and *pacce*, namely self-actualization means the seriousness of the individual who works diligently by cultivating the potential that exists within him. Shame and guilt mean individuals who feel very guilty and very ashamed to be experienced by someone because they deviate from the rules that apply in society, do not show sympathy for others, are not disciplined in managing their lives, and loyalty which is defined as behavior to maintain the trust that has been given and keep the promises that have been made. There is honesty which is interpreted as the presence of conformity between words, deeds, heart, and mind so that the individual behaves according to truth and conscience (Amin, 2019)

Permeating these four elements, each individual who carries out financial management will not touch things that are not in accordance with the recommendations and will not commit fraud or abuse of office. Mark says, 'Which makes individuals sting to avoid all actions that cause loss of shame, such as committing acts of accounting fraud. If caught committing fraud, it is better to die than live to bear the shame. Mark *pacce* means upholding brotherhood and humanity (Amin, 2019). Regional financial management practices can teach Regional Financial Management Officials to do their work for the benefit of the community.

2.4. Regional Financial Management

Based on Article 1 of Government Regulation Number 58 of 2005 concerning Regional Financial Management states that regional finance is all

regional rights and obligations in the context of administering the regional government, which can be valued in money, including all forms of wealth related to the rights and obligations of the area. Meanwhile, regional financial management is the overall activity, reporting, accountability, and regional supervision.

Government Regulation Number 58 of 2005 concerning Regional Financial Management is a form of improvement to previous laws and regulations based on identifying problems in Regional Financial Management that occurred during their implementation. Improvements to these arrangements are made to maintain the three pillars of good regional financial management, namely transparency, accountability, and participation.

To provide honest and open financial information to the public with the consideration that the public has the right to know thoroughly the responsibilities of the government, given trust in managing resources and the government's compliance with laws and regulations. As well as regional financial management is carried out in accordance with accounting provisions in the preparation of regional government financial reports by taking into account all suggestions or balances in regional financial management by placing the aspirations and interests of the community at the top position to create participation.

Regional financial management is vital because it is closely related to the community's interests, so it is necessary to be careful in managing it. Therefore, Ariany (2010) states that regional financial management is needed to realize and highly prioritize people's prosperity (Barrimi et al., 2013). Good financial management can indirectly build public trust in the government or those in authority in this management. Public trust is also very much needed by the government as the regional finance manager so that there is no feeling of doubt, suspicion, and all forms of negative thoughts in the community that can break the relationship between the two parties.

3. RESEARCH METHOD

This study uses qualitative interpretive methods (an attempt to describe the reality of an event or culture based on the views and experiences of informants) with a phenomenological approach. Sujana (2017) states that the purpose of qualitative research is to understand, describe, and explain findings obtained from research sites (Sutapa, 2018). A phenomenological approach is a research approach by tracing and finding information from the human experience of oneself and life.

Bungin (2012) suggests that there are two things to be achieved in qualitative data analysis, namely (1) analyzing the ongoing process of a social

phenomenon and then obtaining an overview of the analysis process, (2) analyzing the meaning behind the information, data, and process of this social phenomenon (Kurniawan, 2016). The Jeneponto Regency Regional Financial and Asset Management Agency was chosen as the research site because the local government of Jeneponto Regency is part of the government system that manages regional resources and funds, so it is demanded to be perfect in its management. Besides that, Jeneponto Regency became an acculturation area for Bugis and Makassar culture, so that much cultural distinctiveness was formed in it, including the cultures *siri'* and *pacce*, which is still thick so that it will make it easier for researchers to explore the morals of cultural values *Siri' na pacce* according to the research topic.

This study uses the term informant for research subjects. Informants were selected according to the criteria: having experience (participating or being involved in regional financial management). More knowledge regarding regional financial management, working at the Jeneponto Regency Regional Financial and Asset Management Agency, so with these considerations the informants in this study were, (1) Head of the Budget Sector and one Head of the Budget Subdivision, (2) Head of the Regional Financial Accounting Sector and one Head of the Regional Financial Accounting Subdivision, (3) Head of the Treasury Sector and one Head of the Treasury Subdivision, (4) Head of the Regional Wealth Sector and one Head of Sub-Sector of Regional Wealth, (5) Regional General Treasurer, and (6) Indigenous Jeneponto people who work in the Jeneponto government (ASN). Thus, these informants who were considered to have related knowledge and *siri' na pacce* culture in regional financial management were key in seeking information. In this study, around nine people were key in seeking information on regional financial management in Jeneponto Regency.

Disclosure of local wisdom or cultural values *Siri' na pacce* in the management of local government finances is carried out in-depth through the use of *Eras*, namely the period for the researcher to prepare initial deans regarding the phenomenon under study, in order to be able to understand the arguments given by the informant. Techniques *snowball sampling* is used in collecting research data (rolling selection from one informant to another).

The stages of data analysis that will be carried out in this study are the first stage, *collecting* data for collecting noema data (capturing what appears to be from the informant's experience) and *noesis* (a deeper meaning than *November*, where researchers listen to what is contained behind *November* the). The second stage is data reduction by selecting the main theme or in accordance with the subject matter of the research, and the third stage is abstracting the whole process or analyzing the correlation between *November* and

noesis, known as technique *eidetic reduction* to identify the basic components of a phenomenon (Mulia, 2012).

Thus, researchers try to reveal or explore cultural values *Siri' na pacce* into regional financial management practices based on the data that has been collected. And the fourth stage is the meaning behind the conclusion to capture the essence of all the information obtained from the research conducted or research conclusions.

4. RESEARCH RESULTS

4.1. Revealing the Meaning of *Siri' na Pacce* in the View of BPKAD Jeneponto Regency

Jeneponto Regency, which belongs to the Makassar tribe, is still popular with cultural values *siri'* and *pacce*. However, not a few people also forget these cultural values, so they are often referred to as someone who *tena siri' na paccena* or have no sense of shame (self-esteem) and no feelings (no humanity).

This culture cannot be separated from the views and judgments of the Jeneponto people in observing events in their environment. For example, suppose someone is known to have made a mistake or something that does not follow social and religious norms. In that case, the public comments that are often raised or heard are: *tau kurang siri' anre paccena*, which is interpreted as a person who is not ashamed and heartless as well *lack of series of heads* it means that you have no shame, thick face, but the meaning is very shameless.

Carry out mandated tasks and functions as mandated there needs to be a guiding principle so as not to get out of the way it should be. Some adhere to religious values not to go out of bounds in their behavior. Some make the values that grow in society as the limit, such as applying cultural values *.Siri' na paccethe*. One of the mottos of the Makassar tribe (*pappasang*) taken from sentences or fragments in Makassar Sinrilik poetry related to *say'* in the research done by Haerani (2017) are:

"Takunjunga' wake up and sleep."

The meaning or translation of *the sentence* above is: "I have developed my sails, I have installed my rudder, I choose to sink rather than step back" (Haerani, 2017).

However, suppose it is interpreted in depth regarding the expression above. In that case, it can be interpreted that do not or don't just follow the stern wind and then turn the wheel because you cannot sail the sea, you are afraid of the circumstances or things that await ahead, it is better to sink than return without bringing anything with you. or produce anything (empty hands). Suppose it is related to governance, namely in carrying out obligations entrusted by the community and written in applicable rules. In that case, it can prevent or protect oneself from actions that violate or are outside of existing rules, such as committing fraud. Even though there are many opportunities to commit fraud in managing finances, such as acts of corruption,

collusion, and nepotism, because this can damage one's reputation, maintain self-esteem or feel ashamed (*say'*) is the main thing. Work in accordance with the tasks and functions that have been given to be able to achieve the goals that have been set. There is a sense of shame for not completing the work properly and correctly, so they will continue to try their best to produce quality work as expected. The presence of self-motivation at work because of embarrassment when the results of his work disappoint those who have given trust or responsibility.

Pappasang, or the poem, is a sentence that is still often heard today. *Pappasang* is always used as a reminder at work which can be interpreted that this person is trying to dance himself so as not to fall into the wrong things at work and focus on doing his job properly and correctly by preferring to be tired at work so that the work results are satisfying rather than giving up then it stops working and produces nothing.

The above is closely related to culture *Siri' na pacce* because of *pappasang*. This illustrates that someone will maintain and prioritize his self-esteem, namely in the form of a good name in carrying out the role given to him. In this case, what is meant is *siri* will work to the maximum to achieve a common goal in accordance with what is expected as a form of caring for others for the responsibilities entrusted to them. In this case, what is meant is *pacce*. This expression is in line with the expression in the research of Fadillah Gerhana Ultsani et al which states that culture *Siri' na pacce* expect that each individual fulfills his obligations professionally because of social responsibility and prioritizing self-esteem in completing these obligations can make a person more diligent, trustworthy, and practice the values of honesty (Ultsani et al., 2019).

Pappasang others that are culturally appropriate or related *iris and pacce* is:

"Punna teai kau ampatanjengi teako allei anjo kayu ripatanjenga. Punna teai barangnu teako allei. Punna teai kau antattaki teako allei anjo kayu lekbaka ri tatta ujunna".

This statement means that do not take the wood that is propped up if you are not leaning on it. Don't take things that don't belong to you. Don't pick up the wood where the base was cut if you didn't do it. Deep meaning *pappasang* This gives a hint about the importance of always reminding ourselves not to take other people's rights, a form of warning not to take something that doesn't belong to us. If internalized or interpreted in-depth, this manifests the urgency of the value of honesty. Based on the meaning *pappasang*, The value contained therein is presented because it is used as a supporter of the ancestral vision and assessment of the cultural environment of the life of the Makassar tribal people, which is still felt today, namely the cultures *siri' and pacce*.

Pappasang This prohibition is an alarm for the Makassar tribal people to always preserve and practice honesty in everyday life. The values that are expected to

be preserved are in line with culture *Siri' na pacce* because the existence of shame, self-esteem, and human feelings can encourage someone to be honest, such as forbidding oneself from enjoying something that is not rightfully theirs and helping to facilitate these rights to the owner or being honest in every word and deed.

This explanation can be related to the statement of the Regional General Treasurer from interviews conducted:

"...Financial management is closely related to procedures and money...we may make something that is not in accordance with existing regulations, but if we adhere to this, this is community law, social rules that are not written but embedded in us. For example, a treasurer can, of course, take money, an activity executor may not carry out his activities, but the money is realized."

Referring to the statement can be clearly interpreted that *Siri' na pacce* This is not only limited to culture among the people of Jeneponto, but its broad and deep application. As a cultural finance manager, this indirectly helps to prevent the misuse of money, as it is often heard that money is the most sensitive thing. Of course, it must be managed carefully and consciously. That is, remembering that the money that is being managed does not belong to the individual but belongs to the area and is obliged to regulate the direction of its purpose or use. With a lot of money that blinds the eyes and hearts, it is indeed necessary *Siri' na pacce* this as a barrier by implementing it. Each individual can see clearly because *siri'* opens one's eyes to see that social sanctions will be felt if one goes off the proper track, feelings of shame will arise, and one's heart will open. Next, *pacce* can build feelings of unwillingness to use public rights or others for personal gain.

The head of the Jeneponto BPKAD Assets field gave an explanation relating to the statement issued by the Jeneponto BPKAD head, his statement was:

"I think if we want to use it in managing finances, we can manage it wisely... but for policies, that cannot be because the policies made must be based on or originate from regulations."

Galloping in that expression can be interpreted as deepening *siri' and pacce*. In terms of regional financial management, it can encourage the community to feel and enjoy an adequate life in the area because careful financial management is the spearhead of realizing people's expectations from all things that have not had time to improve. With this culture, *pacce* be an introduction that will give rise to feelings of sadness or not being able to bear to witness when the community does not share in enjoying the wealth owned by the region even though what can be enjoyed directly together is only public facilities. And *say'* will be a bridge that leads to efforts to maintain a good name by not

using public rights, regional property is made private property, and corruption will erase personal and family good names because they are considered thieves. This explanation is in line with the statement of the Head of the BPKAD, which states that:

"...I think it's very good to make people feel that if I do something wrong, what will happen to my family, if I make a mistake, take money, don't do activities, what are the legal consequences, what about the family and the existing community sanctions, then just walk na say ianu it ever took this. I think if this is handled properly, it will become one of the trompoin in regional management. For example, if we have conveyed the SPJ, it means that from there, it will be completed immediately."

Meaning, instilling culture *Siri' na pacce* will make the individual consider everything he wants to do by not thinking about himself but remembering the family, which will also be affected by all actions he commits. The disgraceful act will bring shame to the family. The purpose of the above explanation regarding the completion of the SPJ, employees who have received a warning to automatically complete their work if they feel embarrassed will immediately be resolved and feel humanity or pain because they have neglected a job that could affect other people however if you are conscious of continuing to live the culture *Siri' na pacce* as a form of maintaining self-esteem and wanting to live well in society in Jeneponto Regency, which makes each individual ready to be responsible for everything that is done.

Siri' na pacce not just to become a culture that continues to be lived so that it becomes a barrier from more negative things than that *Siri' na pacce* in the concept of community, it can strengthen brotherhood because of these cultural values a sense of mutual respect and care for others grows. This was supported by the head of treasury from the results of the interview, he said:

"In the field of the treasury, provide the maximum possible service to people who need services related to the main duties and functions in the treasury sector, so that they work according to procedures or duties...if there is an error, we must convey to OPD that this is wrong..."

The expression from the head of the treasury field illustrates that culture *Siri' na pacce* This is not only limited to the culture, which is used as a social norm in protecting oneself from things that violate the rules of the nation, state, and religion. More than that, *Siri' na pacce* can make individuals respect each other more, respect the presence of each individual need, be more sensitive to circumstances, or care about the social environment. Every mistake a person makes in completing his work must be corrected or notified in the

right way so that misunderstandings do not occur, which is a form of realization of "respecting".

Refers to the expression above by the head of the treasury, which, when explained, means *iesay'* make treasury officials put aside feelings of reluctance (in a positive way) to tell an existing error or something that needs to be corrected to comply with procedures because *siri'* to violate the provisions even though actually feeling shy is also part of *say'* but this is meant out of a negative context. For example, hesitate to correct because of a senior or a family relationship. And *pacce* encourages employees in the field of the treasury to be swift in serving and responding to everyone who has an interest and is in their environment.

This explanation is in line with what was disclosed by the Head of the Jeneponto BPKAD Budget Division, which stated:

"...We have to work with prokab, regulations, in accordance with the regulations, and it must already be in accordance with the statutory regulations. In the context of service, we are concerned here with the management of regional finances. There are several administrative disbursement processes, the process of preparing the budget, in this case, we must cultivate justice and humanity."

Based on the information above, it can be understood that everything that will be carried out within the scope of work must be in accordance with the applicable provisions, and this is binding, so it should indeed be the basis or basis for work, namely for example referring to laws and regulations and in the process Regional financial management in which there is a service process is emphasized to instill a sense of justice and humanity. Through cultural assistance *Siri' na pacce* then, this can be realized because not complying with the rules of the game that have been provided will have an impact on oneself so that it will affect the good name (*say'*) which has been guarded with great effort, the violations committed give rise to a negative self-assessment. If the service is unfair and inhumane then it can be assumed that the individual has no feelings and does not work as he should because it is part of his job to serve the other party. -interested party.

However, paying attention to the context of application *Siri' na pacce* That is also necessary. On behalf of these cultural values in matters that violate the rules or are not in accordance with work rules. *Siri's pack* sometimes is also misinterpreted as taking violent or criminal action to solve problems with reasons to defend *siri'* and existing *pace* who spontaneously move themselves to justify all actions to be taken. Or it is misused, such as because of a close or kinship relationship that causes embarrassment, does not have the courage or heart, for example, to impose a sentence refuses a request that is contrary to the rules and therefore grants all requests of relatives even though they are related to the law, refusing to tell the truth or

correcting mistakes. As revealed by the head of the Jeneponto BPKAD assets sector regarding the application of culture *Siri' na pacceto* be used as a principle in completing his work, namely:

"... In the asset sector, you can't use that. If it's a problem with regional asset management because we don't let anyone take things that don't belong to us, then we want to take those things back (controlling them) ... but it depends on the case like we can use it to appreciate or respect people, but if we've done the activity, there's no such thing as so, it is not permissible to use the term policy."

The meaning of the above expression is that in terms of controlling assets or withdrawing and collecting regional property, which is carried out by the asset sector, you cannot use or apply culture *Siri' na pacceto* because they will not be able to carry out the work as they should if the culture is present in that case. After all, there will be a feeling of unwillingness and fear that the party will feel embarrassed when the goods or assets of the area are returned to the government, then the use *Siri' na pacceto* depending on the context of use or the situation and conditions being faced. From this expression, the peak of its meaning is that *Siri' na pacceto* is used in terms of respecting or respecting oneself and others but cannot be included in carrying out activities and formulating policies.

This statement aligns with the point of view of the head of the Jeneponto Regional Goods Inventory sub-sector. He stated that:

"...Can't be mixed up with this job. If the asset is used, it will be contradictory or contradictory. When it is used in assets, the results of the work are not carried out properly, for example in the example of an official residence, then the official residence will not return to the country, but in the principle of life, it can be used but in the principle of work it cannot. According to Pemdagri no. 47, official houses occupied by retired people must be issued if no children become civil servants. If that's the basic principle, we use it automatically."

Based on this explanation, it can be interpreted that in the area of assets, whose job is to control assets or take back regional property when the period in question has expired for the right to use said goods, then it is not permissible to prioritize *Siri' na pacceto* as a reason for not controlling, because with it *Siri' na pacceto* in carrying out this task, the asset sector will consider the humanity that exists in him, such as feelings of not having the heart and feelings of embarrassment to withdraw regional property from those concerned, especially if they have a close relationship to maintain this, often forgetting the obligations that must be carried out.

Cultures *siri' and pacceto*, which is still used as an alarm by the people of Jeneponto, is a reflection that

the area prioritizes self-esteem and a sense of care or a sense of humanity which is implemented in various aspects of life. Living in Jeneponto Regency, you are indirectly required to wisely understand this culture. *Siri' na pacceto* is a unit that is interconnected and influences each other, *siri'* or shame or self-esteem will not go straight to be maintained in society if it is not accompanied by *pacceto* or poignancy, or humanity. The reason is if turn on *pacceto* just inside, and the individual will do anything without thinking about it that can damage his good name or self-esteem because everything will be done in the name of existing humanity, such as helping each other even in negative ways. Meanwhile, if turn on *said'* Just inside, then the individual will ignore other people and consider all things that can interfere with his image, such as differentiating his treatment of one person to another because of social status. However, humans are social creatures who will definitely one day need other people whose humans are unpredictable. In addition, the relationship between the two is *siri'* can be considered as a result because *siri'* will arise when the human values that exist in this matter have been violated *pacceto* which is ignored until later will form *siri'*.

It can be said that meaning *Siri' na pacceto* this does not only apply to the people of Jeneponto or South Sulawesi because every time they live in society and for all the problems that arise from that interaction, but self-esteem also is always the basis for making decisions or actions to resolve them, self-esteem is always a self-shield so that you always consider your words and actions. The feeling of pain, care, or humanity is also something that is commonplace in the ears of society because it is also expected to live in all Indonesian people according to the sound of Pancasila in the second precept, namely "just and civilized humanity." is the same and knits love and a sense of concern for fellow human beings by ignoring differences in ethnicity, religion, race, and social status. But the most obvious and thickest application is indeed the areas in South Sulawesi.

The explanation above was also mentioned by the head of the Jeneponto BPKAD, and he said:

"...Because we want to do something, we think, don't be like this, then there will be something like this...an encouragement at work because we want to help people, but to help in the right way...a joint bond works as a cultural structure in BPKAD because there are tribes Bugis, Makassar, there is Java, Toraja, as a unifier there have never been any clashes over Islam, Christians who work are the glue that binds us together here."

The meaning of this statement is that the function of *siri' na pacceto* culture is to self-control, therefore, always sorting and choosing every action to be taken and thinking about all forms of accountability or risks that will be obtained from that action and

increasing enthusiasm in doing work because of the desire to continue to help and serve others, as well as being a unifier in the work environment because there is a sense of mutual respect and shame to offend or hurt one another so that this strengthens solidarity in that environment.

In line with the thoughts of the head of the Jeneponto BPKAD assets sector, who said it was related to function *Siri' na pacce* work environment is:

"...Mutual respect, the attachment to respecting people and caring for people's feelings, is used so that we don't walk down the wrong corridor."

Based on the explanation above, it can be interpreted that culture *Siri' na pacce* functions as something that helps oneself not to be on the wrong path, namely by always considering the consequences that will occur for every action that will be carried out and will certainly be accounted for, including in terms of respecting all individuals in the work environment, distancing oneself from racism, not making noise by justifying belief adhered to with other beliefs with the minority or the majority.

Culture *Siri' na pacce* This is in accordance with and enters into the concept of symbolic interaction, which makes culture in society grow and develop into individual behavior. *Siri's pack* in the Jeneponto district is the culture that exists today because it is made in the form of life principles that give birth to the behavior of individuals or the people of Jeneponto. Related to the management of regional finances as expressed by high-ranking officials at the Jeneponto BPKAD *Siri' na pacce* as part of the rules and guidelines in carrying out its duties and functions. A culture is a communication tool that coordinates actions, and emotions are understood and controlled, creates self-esteem, and makes decisions.

Referring to all of the explanations above, which were sourced from information within the scope of the BPKAD, then the Jeneponto indigenous people became the comparison of the information obtained, and he stated that:

"...So that in managing regional finances, the Jeneponto Regency government in carrying out the program is based on the needs of the Jeneponto community so that the community's needs are met through the program..."

Based on the information above, it can be interpreted that the regional financial management of the Jeneponto Regency government that has been carried out has present culture *Siri' na paccein* it because it is seen from its consistency in carrying out programs or activities based on the wishes and needs of the Jeneponto people because *Siri' na pacce* this gives birth to or encourages a sense of mutual help so that this drives the government. This sense of mutual help is realized or can be seen from the implementation of regional financial management based on the needs and desires of the community, which are fulfilled in the form

of programs or activities of the local government. There is an inner urge to help each other, which is the basis for everything that is done or carried out in financial management activities. This mutual help exists to cover the responsibilities that have been given to those in authority so that all the wishes and needs of the community become the source of carrying out activities or programs. Shame if you don't realize the wants and needs of the community while the goals and objectives of the work done are for the community. The feeling of pity or unwillingness to be present encourages efforts to optimize financial management that is carried out by referring to the interests and needs of the community, not a person or group. These two things are an introduction *Siri' na pacce* considered to give birth to a sense of mutual help, which is manifested in carrying out responsibilities as it should be on the basis of the prosperity and welfare of society. From this statement and the meaning that has been expressed, it can be assumed that, in general, the regional financial management of Jeneponto Regency does implement and instill a culture of *Siri' na paccein* carrying out his work, apart from being in the Jeneponto community, there is encouragement or pressure related to the culture. However, there is also self-awareness and encouragement to uphold the good name or self-esteem that one has and feelings from within as a human being, namely pain, pity or do not have the heart to.

The trust given by the community is in the form of responsibility for managing regional finances and assets, which is then held accountable in the form of budget realization in the form of activities for the benefit of the region and the community, safeguarding assets owned by the region so that they do not change hands to those entrusted to use them. The community also has the right to know all forms of regional financial and asset management carried out by BPKAD Jeneponto (transparency). BPKAD summarizes all regional financial and asset management carried out in one budget year in the form of financial reports that must be presented to be submitted and accounted for to BPK. It fits the concept of *agency theory* that the principal gives responsibility or trust to the agent to carry out something. The agent is obliged to be responsible to the principal for the trust that has been given, in this case, the government as the agent and the public as the principal. So that the theory of symbolic interaction and *agency theory* are appropriate and related to the research being conducted, symbolic interaction can support *agency theory* because cultural values in society grow to become norms or references in acting, so other things bind the government outside of the applicable laws and regulations to support awareness of responsibility to the community as the one who gives the mandate for the work done.

Judging from the explanations or expressions obtained and the disclosure of the meaning of the

informants, it is culture *siri' and pacce*. This is very broad in scope because it can be interpreted, interpreted, and functioned depending on which side we view the culture or from the context of its use or activities. However, generally, this culture is considered to maintain self-esteem, appreciate or respect others, and continue to help each other in kindness.

4.2. Meaning *Siri' na paccein* Regional Financial Management

Regional financial management is a challenge for regional financial management officials (PPKD), who also act as regional general treasurers, because the results of this management, or called accountability, will describe the integrity and optimization of local government performance. Regional financial management as a benchmark to assess the government's seriousness in making the APBD a guideline for organizing and executing the budget. Therefore, providing evidence of failure or failure of the budget. Regional financial management is carried out so that the use of regional finances carried out by SKPD directly through the BPKAD as the manager who is entrusted with fully assisting the regional head as the holder of regional financial management powers is clear and on target so that no funds are misused or diverted from regional interests.

Regulation of the Minister of Home Affairs Number 21 of 2011 regarding the Guidelines for Regional Financial Management constitutes the entire activity, including planning, implementation, administration, reporting, accountability, and regional financial supervision. The existence of regional autonomy makes regional financial management fully handled by regional governments. More recently, namely in the Regulation of the Minister of Home Affairs Number 77 of 2020 concerning Technical Guidelines for Regional Financial Management, it is explained that regional financial management is regional financial management officials who carry out all activities that include planning, budgeting, implementation, administration, reporting, accountability, and supervision of regional finances. The implementation of the duties and authorities of regional financial managers can be related to information, data flow, use, and presentation of documents that are carried out electronically.

The process of managing regional finances in general, carried out by BPKAD Jenponto Regency, was briefly explained by the head of BPKAD Jeneponto or Regional General Treasurer. He stated that:

"The regional financial management process consists of a planning process in this process. Thank God we can go through the stages starting from the process of establishing the KUA-PPAS, preparing the RKA, preparing the Raperda, preparing the DPA at the planning level, and thank God our APBD for the last five years is on time. The process of financial administration, how is the process of disbursing

funds, how is the process of accountability for the implementation of activities thank God going well including reporting..."

In interpreting the explanation above, the process in financial management at the planning stage is carried out by preparing a Work Budget Plan and Draft Regional Regulations until the Budget Implementation Document can be carried out and completed properly. The Regional Expenditure Budget is designed on time. Every process passed in administration and accountability, and reporting has been carried out properly.

In understanding of the explanation above regarding its relation to culture *Siri' na pacce* is all the processes carried out in regional financial management through these stages by looking at it from a cultural point of view *siri' and pacce*, has been carried out in accordance with these cultural values because, with shame and self-awareness to maintain a good name or self-esteem, all processes are carried out according to the track, someone who diligently carries out the duties and functions that have been given to him clearly indicates that he is maintaining dignity. Himself because he did not want to get a bad evaluation or be considered incompetent in completing his responsibilities, and from there it was seen that there was a feeling of unwillingness or pain to take actions that could disappoint the giver of the mandate so that every stage was always endeavored to be completed properly and correctly. With all the efforts that have been made, it can be assumed that there is planting *Siri' na paccereviewed* on the values that are carried out in his work.

Planning

Planning is something that will be done, efforts, or ways to obtain a goal and determine priorities or things that want to be achieved or done first by setting various steps or stages to achieve these goals. Regional financial management planning determines the use of regional budgets for regional development. Planning gives full authority to regional governments, which requires strong coordination and control to better adjust and balance regional development (Raharja et al., 2017).

Regarding the planning carried out by the Jeneponto Regency BPKAD, the head of the Jeneponto BPKAD provided an understanding of the process at the planning stage in financial management. His explanation was:

"Budget planning to run the program: first, budget planning is based on existing regulations, namely the RPJP, RPJMD down to the RKPD from the RKPD, that is, there is the name of the regional government budget team chaired by the regional secretary, we set the priority scale, after that, we give the ceiling to the UPTD then the process of preparing the KUA-PPAS, then it is discussed in the DPR, then

the DPR leaves the RKA, the RKA returns to become the draft regional regulation, the final regional regulation is enacted then becomes the DPA, the DPA is completed, and then the budget is passed."

Refers to the statement that occurs at the budget planning stage in carrying out financial management according to the regulations contained and determined in the Long-Term Development Plan, Medium-Term Development Plan, and Regional Development Work Plan, which are regional planning documents for one year which are usually referred to as regional annual development plan. Then determine the priority scale for the activities to be carried out so that they are directed, effective, and efficient. Giving a ceiling to the Regional Technical Implementation Unit means submitting a maximum expenditure limit that cannot be exceeded and it's in use, must be accountable. Until the preparation and completion of the Budget Implementation Document, only then can the budget be realized.

Cultural cultivation *Siri' na paccein* the planning stage the value has been carried out *Siri' na pacceit* can be seen from compliance and guided by the regulations in the planning document. Therefore, it is called working as it should not be arbitrary. So, don't embarrass yourself or defend your self-esteem and good name. There is a *pacce* in the form of concern for making a priority scale so that the budget is more directed and not wrong in its use and with a ceiling or maximum limit for the use of the budget so that it is sufficient for all activities that should be carried out and needed.

Implementation

Implementation is an effort carried out in various forms of action to achieve goals or objectives by those at the predetermined planning stage. This implementation will form work motivation that will create a movement towards regional financial management as a basis for getting to the goals to be achieved by financial managers. This implementation will guide so that there will be a willingness to work optimally.

At the stage after the budget planning is carried out in financial management, the implementation stage is carried out. At this stage, the results of the previous stages, namely the planned budget, will be managed or implemented as they should be in accordance with what has been determined, available, and regulated in the Budget Execution Document (DPA). As for what was carried out at the implementation stage based on information from the head of the Jenepono BPKAD, namely:

"In implementing the budget, I, as the regional general treasurer, perform several functions including, for example, when people want to disburse funds, when I submit SPD, I am disposed of to the head of the budget department, the head of the budget

department processes it, exits SPD then exits SPD, OPD issues SPM-SPP then returns again asking finance but no longer to me as BUD but to the head of treasury as BUD's proxy to issue SP2D. Issues from SP2D were brought to BPD, then the funds came out."

This explanation reveals that when disbursing funds, a Letter of Provision of Funds is submitted to the head of the BPKAD or the regional general treasurer at the implementation stage in regional financial management. After that, it is given to the head of the budget sector to be processed and followed up, then from that, each Regional Apparatus Organization issues a Payment Request Letter which is then brought to the head of the treasury sector, then issues a Fund Disbursement Order, submitted to the Regional Development Bank to disburse funds so that it can carry out existing activities at a predetermined planning stage.

Seeing the implementation of the budget carried out by BPKAD, it can be assumed that it has instilled a culture *Siri' na pacce* because carrying out the budget, namely in the disbursement of funds, involves many parties so that it is not arbitrary in using the position given directly and at will. The process is carried out with the consideration and approval of various parties. There is *Siri' na pacceit* makes the party concerned to maintain his good name by involving the consideration and approval of the parties who are supposed to be involved. There is a sense of humanity in the form of concern for the region which by that means directly processes the disbursement of funds if the activity is considered to have a benevolent impact on the region or can support improving the quality of work. In addition, assisting in the journey towards fulfilling the duties or responsibilities of a party, in this case, the OPD, to realize and carry out an activity.

Administration

Regulation of the Minister of Defense of the Republic of Indonesia Number 14 of 2017 Concerning Administration of State Property Within the Ministry of Defense and the Indonesian National Armed Forces Chapter 1 Article 1 paragraph 1 reveals that what is meant by the administration is a series of activities which include bookkeeping, inventory, and reporting of state property in accordance with the provisions of the legislation.

The administration within the Jenepono BPKAD is that when the disbursement has been carried out, the agencies withdraw funds. The form of administration is that the funds taken will then be used to carry out activities carried out by the Activity Technical Implementation Officer (PPTK). From the implementation of these activities, the PPTK is obliged to prepare a Letter of Accountability (SPJ), which is then submitted to the authority, namely the financial administration official, then from the submission of the SPJ, it is inputted in the BKU (General Cash Book) based

on the existing SPJ evidence, which produces a functional SPJ. This functional SPJ is the responsibility of the BPKAD for the activities carried out and will be examined by the accounting department of the Jeneponto BPKAD on the authority granted by the Regional General Treasurer to carry out accounting audits. As stated by the head of BPKAD, Jeneponto whose statement was:

"Regional financial administration, when the funds are disbursed, take it from the BPD, then the UPD carries out the administration in the sense that the money is withdrawn then given to the PPTK to carry out activities after that the PPTK makes the SPJ then submits it to the Financial Administration Officer after that the Treasurer inputs the BKU based on evidence from the SPJ, after the BKU was born a functional SPJ, it was the functional SPJ that was brought to the BPKD to be examined; the checking was accounting as the BUD's proxy for the accounting audit."

That is the process in the administration when the funds have been disbursed or disbursed. In this case, administration is carried out by UPD, namely withdrawing money to carry out activities submitted to PPTK. All activities that have been carried out are accounted for, poured into the Functional SPJ, and the document will be examined by the BPKAD Accounting division.

The administration process that is carried out is difficult to identify, view, and assess the implementation *Siri' na pacce* carried out by the BPKAD in. Based on the information disclosed by the informant, it was concluded that the involvement of the BPKAD in the administration, namely the BPKAD as a party that saw evidence of the implementation of the activities carried out by the UPD and checked the accuracy and suitability between the funds and the activities that had been carried out.

In this case, administration is related to the disbursement of funds, which in turn involves several parties between the Jeneponto BPKAD and the relevant agencies in disbursing or withdrawing funds. The two parties are interrelated in concocting regional financial reports because the Functional SPJs sourced from regional offices are the reference for the Jeneponto BPKAD in being accountable for all forms of financial management that occur in Jeneponto. Recognizing the role of each party that is very influential in being accountable for regional financial management, so there is a need for planting and awareness of the values held by the people of Jeneponto, namely *Siri' na pacce* as something that supports the implementation of the performance of each individual. The administration that occurs, starting from disbursement to inputting BKU based on evidence from the SPJ to produce a Functional SPJ, requires appropriateness and caution during this process because errors in the BKU will have an impact

on the Functional SPJ, which is the forerunner of regional financial reports. Collaboration in implanting *Siri' na pacce* between the parties involved until the presence of the Functional SPJ is very necessary because it refers to the informant's statement that in this administration process, namely related to the disbursement of funds which will then be submitted to BPKAD in the form of a Functional SPJ through several parties, self-awareness in this process is very necessary so that it can creating regional financial reports that are relevant or accountable.

Supervision

The party that supervises the Jeneponto BPKAD as a whole is the inspectorate. In contrast, the one who supervises the performance that has been carried out in a smaller scope within the Jeneponto BPKAD is the head of the Jeneponto BPKAD who is assisted directly by each head of the field because each midwife is divided into tasks and function in order to lighten the work to achieve the goal.

The value that is seen to be applied in this monitoring stage is *pacce*. There is a division of tasks for each employee in each field to assist the head of the field in completing their duties and obligations. So work supervision can be easily carried out because the field head already knows the party carrying it out and can easily see the performance of employees for the responsibilities that have been given. Furthermore, the head of the Jeneponto BPKAD is more assisted in supervising performance because supervision can be directly carried out to the heads of each field without the need to directly trace or supervise every work implementation at the Jeneponto BPKAD. So, what happens in it is helping each other, working hand in hand, and caring for one another so that it can lighten and simplify the supervision process.

Supervision is also known as control. Supervision is carried out to review the performance or activities carried out by regional financial managers, according to Mardiasmo (2002), who explained that it is necessary to carry out supervision to prevent deviations from occurring in the planning and implementation of regional-owned asset management. Improving surveillance systems and techniques is necessary so that people are not fooled by individuals who intend to misappropriate regional assets (Raharja et al., 2017). This supervision will impact performance results in regional financial management because by carrying out supervision, it makes those who manage finances work optimally, effectively, efficiently, and precisely. With that, it will help prevent unscrupulous individuals from committing irregularities.

Several elements can be involved in the monitoring process, namely: 1) application of performance standards; 2) measuring performance; 3) performing performance comparison with the specified standard; and 4) deciding on corrective actions if deviations are found (Ghoffer, 2016). The form of

supervision carried out by the Jeneponto BPKAD on budget implementation, based on information from the head of the Jeneponto BPKAD, is:

"Our supervision at the BPKD is only coaching because we only check the functional SPJ before we check the physical SPJ, those who supervise friends from the inspectorate and OPD leaders, if we are here, only look at the functional SPJ, we do not check the physical SPJ anymore, we do not check the reports are only functional SPJ but if the Functional SPJ is not completed we will not issue funds if it is not SPJkan..."

Referring to the explanation above, it can be concluded that the supervision carried out by BPKAD Jeneponto is only related to the Functional SPJ. In the form of notifications to prepare Functional SPJ and corrections or improvements, in this case, what is referred to as coaching so that funds are disbursed. The benchmark for carrying out the disbursement of funds is the functional SPJ so that the Jeneponto BPKAD conducts coaching so that no party is harmed or benefited. Meanwhile, supervision of the work of the Jeneponto BPKAD is carried out by the inspectorate and department heads related to funds that are managed and used in activities in the relevant agencies. From the explanation related to the monitoring stage, it cannot be identified, seen, and linked to implementation *Siri' na paccein* it because it is only related to calls for the preparation of Functional SPJ or coaching to be able to disburse funds because funds cannot be disbursed if the Functional SPJ is not correct and complete.

Forms of supervision that can be carried out by BPKAD Jeneponto in terms of fostering awareness of functional SPJ managers regarding cultural values *Siri' na paccein* which can then be seen in the growth of this value through the budgeting programs or activities carried out so that the budget or costs that have been formulated for an activity can be correct, directed and clear so that in the process of finalizing the Functional SPJ into the form of financial reports Jeneponto BPKAD can present it in detail and in full validated or justifiable. The preparation of Functional SPJ requires wise supervision because, from this, it can be considered that disbursement of funds is necessary or that there is no need *Siri' na paccein* as an intermediary between the Jeneponto BPKAD and the Functional SPJ manager. After all, it is feared that there will be an emotional connection or the interests of one or both parties so that funds are still being disbursed even if the Functional SPJ is not as it should be. Supervision in the form of an assessment related to the implementation *Siri' na paccein* compiling the Functional SPJ can assist BPKAD Jeneponto in accounting for the finances and assets of the Jeneponto area.

Accountability and Reporting

Based on Government Regulation Number 58 of 2005 concerning the management and accountability of Regional Finances explicitly explains that regional

financial management must be carried out in an orderly manner, complying with applicable laws and regulations, efficiently, effectively, transparently, and responsibly with due observance of the principles of justice and compliance as well as benefits for the community. , implementation of regional financial management into an integrated system, then realized in the Regional Expenditure Budget (APBD).

Determine good or bad regional financial management by looking, completely, and fairly through the accountability provided by the BPKAD. Everything you want to know about the flow of funds owned by the regional government should be answered through the accountability report, so the report's contents must be as clear and on target as possible.

Accountability in the financial management of the local government of Jeneponto Regency is not only sought by the BPKAD, especially the head of the BPKAD but involves several other parties, as disclosed by the head of the budget sector, he stated:

"Responsibility for regional financial management is carried out by several people. For example, the regent plays the role of having full authority over regional financial management. The regional secretary acts as the coordinator of regional financial management, and the head of the BPKAD plays the role of PPKD and BUD from the point of view of consulting. This accountability is consulted every time the leadership. So accountability is not just a report. Accountability can be in the form of submitting a report on remaining cash in the lead-up to submitting accountability for programs and activities carried out by regional apparatuses."

The meaning of the above expression is that the responsibility for regional financial management lies fully on the shoulders of regional leaders, namely the regional general treasurer, regional secretary, and regent must work extra always to supervise and remind all officials who are directly involved in the financial management, starting from the process submission, disbursement to its use because in being accountable to the authorized institution, namely the BPK, the emphasis is on and what will be more sorted is the leader. Therefore, it is very necessary to warn and even take action against people who are suspected or suspected of committing fraud in managing regional finances because accountability is in two directions, namely, the world to BPK and the hereafter to God.

The form or model of accountability in regional financial management carried out by the BPKAD of the Jeneponto district is financial reports. The accountability carried out is based on the description from the head of the Jeneponto BPKAD, namely:

"Kasda always conveys his financial condition to the leadership, which we submit as a report. The report is a report on cash developments,

including the end of the fiscal year. The financial report is in the form of a budget realization report, a report on changes in ending balances, an operational report, a report on changes in equity, and a cash flow report. Notes the financial reports and balance sheets are all signed by the regent at least every week we report on the condition of regional cash flows."

Interpreting the above expression, it can be seen that accountability in the form of local government financial reports is carried out by the Jeneponto BPKAD based on the description of the head of the BPKAD in accordance with what is contained in the Government Regulation of the Republic of Indonesia Number 8 of 2006 concerning Financial Reporting and Performance of Government Agencies in the Components of Financial Reports article 5 paragraph 1 which reads the financial reports of the central/regional government at least consist of a) budget realization reports; b) balance sheet; c) statement of cash flows; and d) notes to financial statements.

Cultural applications *iri'* and *pacce* in the accountability and reporting stages can be said that it has been present in it and has been implemented in terms of the preparation of financial reports, which are presented in full as an attempt to demonstrate capability and professionalism in work even though later they will receive corrections from BPK regarding the fairness, completeness or not of the financial statements. Automatically there is an inner urge to present the truth and in accordance with the situation or reality so as not to raise suspicions or allegations that financial management failures such as fraud or manipulation have been carried out. With that, it can be assumed that there is still cultivation of the importance of self-respect and maintaining the good name of oneself and one's family. As well existence *pace* in the form of pain and concern because of concerns about the emergence of negative public prejudice regarding the implementation of financial management of regional asset funds, which will lead to community disappointment and regret for the trust given if you do not see evidence of the work, therefore the financial reports are presented in full so that the public can see the management which is conducted. Although Jeneponto Regency has never received an unqualified opinion, based on information sourced from several parties at the Jeneponto BPKAD, that generally, this occurs not due to problems in budget accountability or regional money that has been used but the problem lies in asset accountability which has not been optimally managed so that in some cases it is difficult to detect the availability, form or physicality of these assets. Although using the budget is also part of the cause, the biggest problem is assets. One form of the statement is:

"Especially in the real assets. This is our data on all incoming assets, assets here. It is just that

the assets are heavy after the LRA makes us recover assets, who had been in the asset for a long time, reconciled with OPD. Imagine if assets were movable from the beginning, not moving from the start, looking for their physical appearance. What shape would the BPK look for all of that. Then there are incidents when a treasurer makes a mistake, all of which do not cause us WTP because of a cash shortage," he said.

The meaning of this expression is that cooperation and mutual understanding are needed for all Jeneponto OPD with the Jeneponto BPKAD as full responsibility for managing regional finances and assets, compact to achieve the goal of obtaining an Unqualified Opinion in presenting accountability, namely regional financial reports by preparing and storing all forms of evidence of the use of the budget and ensuring the existence of regional assets.

A manifestation of the Jeneponto BPKAD's efforts in carrying out its duties as regional financial management, which include controlling regional assets, managing the available budget, optimizing the mechanism for disbursing funds such as assessing and identifying the output of the disbursement of these funds, and holding each budget user accountable. Regional financial management includes the management of regional assets and budgets. Management of regional assets so that they remain available (physical or tangible), know their condition, and do not change hands (fully owned and controlled by individuals) or ownership remains in the region's name. Regional financial management is carried out so that all matters related to activities, purchases, or fulfillment of regional needs can be realized correctly and based on a priority scale so that there is no waste or neglect of something that is supposed to be owned by the region to support the performance of regional officials, but officers often use excuses performance support but actually for the fulfillment of personal needs

4.3. Meaning of Accountability Trilogy *Siri' na Pacce* (TASP)

Culture *Siri' na pacce* Very familiar to the people of Jeneponto, this culture is involved in various aspects of their lives. Culture *Siri' na pacce* is an unwritten social norm, but their existence is clear. This culture is located in every corner of the area in Jeneponto, including in regional financial management. Its use in regional financial management, if internalized, is able to optimize the accountability of regional financial management.

Based on searching the informants' expressions which were then interpreted, it was seen or found that several values were contained in the culture *siri' and pacce*, namely: a) Responsibility, b) Honesty, and c) Self-Esteem. These three values can help the government's efforts to optimize regional financial management because all of them are related and influence each other in managing regional finances. There is value in *siri' and*

pacce, also alluded to in a study entitled *Siri' na Pacce Cultural Values and Corrupt Behavior*, which states that there are four elements in *siri' na pacce*, namely self-actualization, loyalty, honesty, and shame and guilt (Rusdi, 2016).

Responsibility

The existence of the concept of accountability, seen from the sharia side, makes accountability not only emphasizes on accountability to humans or parties who provide direct trust, but the presence of the concept of accountability from a sharia point of view emphasizes that the highest accountability is accountability to God (Sri et al., 2017). The accountability will be carried out from the results of actions while carrying out the assigned tasks for life. This concept is commonly known as *Syariah Enterprise Theory* (SET), in which there are three dimensions of accountability relationships based on SET's point of view on accountability, namely the dimensions of the relationship to God, the dimension of the relationship with humans, and the relationship between humans and nature (Amerieska et al., 2012).

Responsibility to God is a form of belief in carrying out worship with full sincerity because there is an encouragement of belief that work carried out based on the mandate given makes the work carried out with full responsibility and professionalism. Based on the concept of the trilogy, accountability to the relationship between humans and God is a human effort to get closer to God. Realizing that God is responsible depends on the level of individual faith. The higher the level of human faith, the higher the awareness and quality of oneself in being accountable for something.

The form of intertwined responsibility to God is the presence of fear within oneself to do things that violate applicable rules and work according to the duties and functions that should. The existence of self-belief that God sees everything that is done without missing a second of human actions will make humans realize the magnitude of their responsibility to God so that they control all their actions. With that, it can be seen that the relationship between humans and God is always maintained, and their spirituality is fulfilled. For example, it can also be seen from the existence of hours of rest during the day, which coincides with the time of worship of Muslims, making employees not only use this time to rest but also use it to worship God so that their spirituality at work still remembers and prioritizes God's orders even though they are within the scope of work.

Working with that belief, interpreting that doing work is not only to pursue all the desires or dreams that exist in the world, but the belief in accountability to God also makes humans more interpretive of the work they are involved in, namely by managing regional finances properly and correctly without committing fraud in its management even though the temptation in managing it is sensitive, can easily plunge people into actions that are hated by God and violate the rules, namely related

to property, in this case, money and regional assets. As stated by the Head of the Expenditure Sub Sector that:

"...So, if it is the same as religion, there must always be control. Always remember God if something is done "oh, this is wrong" ...those are the guidelines of religion for me..."

The meaning is always involving God in everything that will be done. If you involve God in all lines of life, then there is a magnet from within that will attract you not to fall into forbidden acts. Included in completing work, always remembering God will be a self-reinforcing fortress from all the misleading temptations of the world. Accountability for the work done will be accountable to God.

The Head of the Jeneponto BPKAD Accounting Division also alluded to accountability to God. His statement was:

"...we think of doing it because apart from being accountable to God, fellow human beings are also..."

Based on this statement, it can be interpreted that the main accountability is to God. Humans are the second place of accountability after God because the heaviest accountability lies with God. That. Humans may not find or identify mistakes or deviant acts committed. One human being with another human being, it is possible to be able to hide an act, but not to God. Thus, it is considered that the primary and ultimate accountability is to God.

Responsibility to humans is a form of awareness of living with mutual respect among fellow human beings. Every mandate given will be accounted for to other human beings or those who give the mandate and those given the task to hold accountable for the actions taken. For example, in regional financial management, the BPK will be held accountable, whose form of accountability is to prepare regional government financial reports containing several types of financial reports. BPK will see and assess the quality of performance carried out by managers through these financial reports. Any findings not supposed to be in the financial report will be held accountable to the party that did it.

The existence of a form of accountability carried out to the authorized party to hold accountable for a matter or work can be seen from the information obtained from the informant, namely the Head of the Treasury Division of BPKAD Jeneponto, which stated that:

"...In the field of treasury, there are monthly, quarterly, and semester reports. We must report the monthly report related to the realization of the salary. We must always report it to the ministry, and then we report the tax deducted by the treasurer to the KPP. Then how much is the realization of the SP2D in a month we have to make all of that. We must always reconcile with

the bank regarding the local government's cash position."

Based on the results of these interviews, it can be interpreted that the treasury sector carries out various responsibilities, where these responsibilities are carried out at various times depending on the type of accountability in the form of reports to be carried out regarding the monthly accountability that must be carried out in the treasury sector, namely reporting the realization of salaries to the ministry and the nominal tax deducted by the treasurer from the salary to the Tax Service Office. In addition, report the amount of the realization of the Order for Disbursement of Funds. Accountability must be carried out by the head of the treasury department, but the process is carried out by technicians.

The results of the interviews above show that accountability to humans is also widely carried out as evidence of seriousness in carrying out the assigned tasks. Generally referred to as professionalism at work because it can carry out accountability to several parties in the form of different reports, so it requires good human resources and quality of work to be able to complete and work on various types of reports that must be reported to the authorized parties. From this, there is also an awareness of responsibility to humans because even though accountability is carried out in the form of various reports, efforts must be carried out and resolved as they should.

Responsibility to nature is a form of human awareness of the importance of advancing the region and making the area or environment its foothold, not left behind. It can continue to be glimpsed by other regions. Responsibility to nature can arise when love and a sense of ownership of the area or foothold exist. The existence of awareness of responsibility to nature encourages people to continue to make breakthroughs to increase the quality and quantity of the area. Forms of responsibility to nature based on love and a high sense of concern for the area that is stepped on can be realized, seen, and assessed from the area's infrastructure. For example, in regional financial management, budgeting for road improvements is a means for the community to carry out activities that can have a major impact on people's lives. However, the budget that has been available and approved must be used as it should be, allocated in full to something that has been budgeted for.

The form of responsibility to nature that can be seen is the Environmental and Hygiene Service, which seeks to protect the environment, given the mandate to preserve the environment and be responsible for everything related to the environment in the area. Thus, the process of coordinating and accommodating it can be easily carried out because there are already parties who are in charge and have full control over this field and can easily be held accountable for nature or the

environment which is carried out because it is clear that the duties and functions are in that field.

Understanding the relationship between cultures *Siri' na pacce* with this aspect of responsibility is presence *Siri' na paccein* humans. It encourages a sense of responsibility for the work done because the sense of responsibility is also based on the shame that humans have and their pain or concern for the trust that has been given. Feel ashamed when unable to do and complete the given task as it should be, and there is a pain in oneself because of denying the trust that has been given as a form of concern for the party that has given the trust. *Siri' na pacce* can form people responsible or aware of the tasks and functions given so that they behave, act, or make decisions in carrying out their work with full consideration and caution.

Honesty

Honesty can be present from the awareness of each individual about his quality and the importance of the trust that others have given him, realizing that trust will not come and be the same the second time, meaning that trust is damaged because there is no honesty in oneself will make other people not trust anymore to us, there will always be doubts and suspicions from those whose trust has been broken. So, it is necessary always to remember that honesty goes hand in hand with trust. If you commit a dishonest act, you have lost other people's trust in him even though the dishonest act was done only once. However, suppose an individual is detected and known to instill honesty in himself. In that case, other people will believe in him, even denying any suspicions about the party or individual concerned. Even though the individual will not act honestly one day, there will continue to be parties who defend the individual.

Relationship between *Siri' na pacce* with the value of honesty can be interpreted that instilling the value of honesty in oneself is a form of self-effort to maintain culture *Siri' na pacc* that occurs and is emphasized by society. Culture *Siri' na pacce* become a motivation to form an honest person and maintain self-quality as a human being who can be trusted. The presence of the value of honesty in oneself is related to the existence of shame and pain for respect for fellow human beings, being honest because of shame in doing actions that can damage the good name of oneself and family, being honest is caring for other human beings who have given trust, therefore working with and carry out that trust with maximum effort as a form of self-honesty. Presence *Siri' na pacc* make individuals not act arbitrarily and control or control themselves in their actions because of shame which becomes a barrier that makes them aware that every action and decision has consequences, so that if one does it wrong, it returns to oneself. There is a pain to betray the party who has fully believe in the quality of himself to carry out the mandate, this is evidence of concern for the trust that has been given to him. So from that meaning, it is

concluded that the value of honesty is contained in culture *siri' and pacce*.

This meaning is in line with what was expressed by the Head of the Jenepono BPKAD Treasury, which stated:

"...So maybe we could have committed some fraud. For example, if the OPD asked for 100,000, we made it 200,000 to get something. Then it is the same as what is displayed outside: carrying out gratuities is prohibited. We are here in direct contact with the treasurer, and I always tell the children not to do anything like that. We provide services because we have been paid by the local government, we have received allowances, all of this is enough, so why are there gratuities?"

The expression above can be interpreted that there is an emphasis on the value of honesty in the concept of culture *Siri' na pacce* because it is considered to be able to prevent fraud or irregularities in regional financial management, especially in the field of the treasury. If *Siri' na pacce* it is not applied in carrying out the work, then it can commit fraud. Bearing in mind the duties and functions of the job are in direct contact with the treasurer, it is very likely that if there is no value of honesty in oneself, then gratification will occur. One can also act arbitrarily because one party has an interest in it so it does not provide good service or does not help directly in the process of managing something because of dislike so that they lie to make things difficult for the owner of the interest by ignoring honesty in work professionalism, this right is also based on a lack of respect for fellow human beings. However, this can be controlled with culture *siri' and pacce*. From the expression above it is clear that the culture contains the value of honesty.

This statement is in line with what was disclosed by the Head of the Budget Control Sub-Sector, which stated that:

"...Indeed, there is a great temptation when it comes to assets, namely money, and assets, namely in working at the BPKAD, but we are allowed to work here, which means that we are considered responsible, we can be trusted, and we have also been paid and have enjoyed the facilities provided to support this work."

This means that each position given indicates that the individual has been trusted and considered capable of doing the job, so to prove it, it is necessary to instill the value of honesty. Because honesty is the foundation for the trust or responsibility that has been given, it will undermine that trust if it damages this foundation. It will raise suspicions due to loss of trust.

Self-worth

Self-esteem is inherent in every human being since birth, which is related to shame and the good name of every human being. Self-esteem is very sensitive because every act is always linked to self-

esteem. A person is considered to damage his self-esteem when he commits a reprehensible act in the form of an act that violates the law or the rules that grow in society. Self-esteem is the reason a person always pays attention to attitudes, actions, behavior, or decisions that will be taken until self-esteem becomes a fence or protector and self-controller from reprehensible actions.

Interpret the presence and growth of culture *Siri' na pacce* with self-esteem is culture *Siri' na pacce* this is an illustration to the people of South Sulawesi about the importance of self-esteem because in terms of language *Siri' na pacce* is a sense of shame and pain which if interpreted as a good name and concern for others, therefore self-esteem is a value contained in that culture because in self-esteem there is a good name and shame. Indirectly, from prioritizing self-esteem, it forms people who care about fellow human beings because there is a feeling of not having the heart to not help or assist people in need because they do not want to be seen as bad people and do not have compassion for humans, this can tarnish the good name. Therefore, self-esteem is considered to affect it indirectly. So, based on the explanation of meaning, the value of self-esteem is part of culture *siri' and pacce*.

This explanation, in line with the views of the Head of the Budget Control Sub-Sector, he revealed that:

"... must have thought that if he made a mistake he did not even want to commit a violation or even break the law and he would always remember his family's feelings which must have been carried along, they were also told, his family could think and be sad, and make it clear what his family felt would get to him. Also sad, disappointed felt. ...think ki repeatedly if you want to divert or violate binding laws and laws."

Based on the explanation above, it means that *Siri' na pacce* This is a tool that can help the government's efforts to optimize the prevention of misuse or misappropriation of regional financial and asset management so that all regional activities can be carried out and carried out as they should for the welfare and progress of the region as a pioneer in its implementation. This is done because there is an awareness of the importance of self-esteem, the self-esteem of something that cannot be judged materially so as to set aside all personal or organizational interests that can damage or tarnish this self-esteem with the belief that it is necessary to always involve and present *Siri' na pacce* as a consideration when you want to think and act.

Information from the informants above can be interpreted that there is self-esteem in the culture of *siri' na pacce*. It is interpreted as something that always makes individuals remember and guides them to always be on the line of truth or adherence to rules. *Siri' na*

pacce you can balance, align, and align with self-esteem, because if you keep remembering how valuable you are for the good name you have and think about your family's feelings that the family will later be involved in every embarrassing thing that is done. Therefore, managing regional finances and assets with the presence of *Siri' na pacce* is appropriate and should be implemented to assist the government in suppressing, minimizing, and even preventing misuse of regional finances and assets because it maintains and realizes the importance of self-esteem.

These explanations can be interpreted as the accountability trilogy *siri' and pacce*, which are interpreted as instructions to carry out the work or tasks and functions that have been given with full responsibility by involving the rules that apply in society that originate from the cultural values that are adhered to, namely *siri' and pacce*. Instill culture *Siri' na pacce* in the concept of accountability trilogy can make individuals motivated to do and complete their duties properly and correctly as a form of accountability for the mandate that has been given, so be careful in maintaining the mandate that has been carried considering that there will be accountability in the future not only to humans, but in terms of regional financial management, namely to the Supreme Audit Agency, not only to nature in this case, namely advancing the region by always making innovations in the form of infrastructure with the aim of not only advancing the region, but also supporting the prosperity of the community because it can be enjoyed together. The peak of accountability is to God for being the determinant of whether or not life is calm after death. Meaning *Siri' na pacce* in the explanation above, namely as a fortress so as not to forget the responsibilities that have been given, shame and pain or concern for fellow human beings as parties who have given trust will be a reminder and deterrent for any actions that run away from responsibility or are not in accordance with duties and functions that have been given.

5. CONCLUSIONS AND SUGGESTIONS

Culture *Siri' na pacce* play a role in various aspects of life in the Jeneponto community, including regional financial management. *Siri' na pacce* viewed and interpreted its role in a varied and broad manner depending on the point of view of its use or the circumstances of the use of the culture. For example, it is interpreted as acting in self-control, respecting others, service, and motivation at work. Based on the role of *siri' na pacce* from the informant's expression, which was then interpreted, it was found that there were several values contained in the culture *siri' and pacce*, namely 1) the value of responsibility, accountability is carried out in three directions or parties, namely to God, humans, and nature. 2) The value of honesty, and 3) The value of self-esteem. These values play a role in carrying out regional financial management. These values are

interrelated and influence each other to improve the quality of regional financial management. Then for each stage carried out in regional financial management as a whole, it is interpreted that it has implemented culture *Siri' na pacce* for activities carried out in each stage, especially at the budgeting, implementation, and accountability or reporting stages. The key to effective and efficient regional financial management is the meaning that was successfully captured from *siri' and pacce*, namely the values of responsibility, honesty, and self-respect.

Then controlling Regional Property (BMD) must be carried out effectively so that more optimal management is needed, such as, for example, not involving emotional relationships or family ties when controlling BMD is carried out. There is firm decision-making based on the principle of legal compliance, both written and unwritten. It is hoped that accountability in regional financial reports can be relevant and accountable. Furthermore, it can be a driving force for obtaining an unqualified opinion.

BPKAD Jeneponto is expected to optimize regional financial management further, in this case, accounts receivable, so that deficiencies related to non-compliance do not occur again and maximize the control of Jeneponto regional assets so that Jeneponto Regency can create new history in obtaining an auditor's opinion, namely Unqualified Opinion.

For further research, it is hoped that it can provide far more informative results and the results of the research acquisition are broader, namely by adding cultural observers as informants. The hope is that this *siri' na pacce* culture can be translated and interpreted in more detail.

6. IMPLICATIONS AND LIMITATIONS

Based on the results of the analysis, discussion, and conclusions, the implications of the research that has been carried out, namely that the government is expected to be a reference for the Jeneponto BPKAD in assessing and identifying the use or application *Siri' na pacce* in carrying out financial and asset management for the Jeneponto area such as not involving and considering close or family relationships in every decision and policy, all work is carried out based on applicable and binding laws and regulations. It is hoped that the community can be used as binoculars to view the realization of the trust or mandate that has been given to the government in managing regional finances and be aware of their rights, such as the right to know or receive information regarding financial and asset management carried out by the BPKAD because of the principle of transparency and being able to play an active role in government such as providing aspirations, criticism, and suggestions for improvement materials.

This research has limitations that are expected to be material for improvement for further research,

which consists of; 1) the researcher did not conduct a deeper search, namely by asking informants at the BPKAD regarding whether or not the application, linkage, or relationship of *Siri' na pacce* for each stage of regional financial management (planning, implementation, administration, supervision, reporting, and accountability). Thus, researchers have difficulty in uncovering *Siri' na pacce* for each of these stages because what the researcher explored in depth to reveal was only on regional financial management in general, 2) the research was not carried out a number of times to compare the information provided by the informants with activities carried out in several times in order to ensure the relevance and consistency of the informants when conducting interviews with activities for some time and relying more on statements from BPKAD informants which can cause research results to be too subjective with the actual conditions in the field.

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