



Research Paper

Exploring Pesse Na Siri' Values in Budgetary Preparation Process: An Ethnographic Study in East Luwu Regional Government

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ABSTRACT: This study was conducted at East Luwu Regional Government, South Sulawesi Province, Indonesia. The budgetary preparation process is a routine activity conducted every year at all government levels in Indonesia. This study aimed to explore Pesse na siri' values which were as the local wisdom values in conducting the budgeting preparation at the Regional Work Device Unit (RWDU) level. These values have been shifted from their cultural roots so that they are unrecognizable. The method used was qualitative by applying interpretative paradigm and ethnographic approach. The study results showed that in the budgeting preparation process at the RWDU's level, there were found Pesse na siri' values, namely *tongeng* (truth), *lempu'* (honesty), *getteng* (firmness), *adele'* (justice), and *lalambate tarantajo* or *siwolong polong* (cooperation).

Keywords: *Tongeng*, *Lempu'*, *Getteng*, *Adele'*, and *Lalambate Tarantajo* or *Siwolong polong*

I. INTRODUCTION

Pesse na siri' are two words that form by the well known terms since the ancient people of South Sulawesi, especially in East Luwu Regency. *Pesse* means the mental tolerance and *siri'* means ashamed. This term consists of two words that represent a moral stance to maintain stability and the dimensional harmonization, therefore, the social order runs dynamically (Hamid, 2005). In maintaining *pesse na siri'*, it is supported by the supporting values that are known as the local wisdom values. Since a long time ago, *pesse na siri'* values are strongly held and defended their existence by the community at East Luwu Regency in everyday social interaction. According to Hamid (1985), there is no a most precious value to be defended and preserved in the earth, except *siri'* value. These values, as stated by Rahman (2002), are *tongeng* (truth), *lempu'* (honesty), *getteng* (firmness), and *adele'* (justice).

However, the problem faced now is the values that are part of the human self (subject) are integrally sometime debatable their existence separated from the object or environment. One of them can be seen from an extreme view of Chuan (1986) which considers the independent object from the subject, which means that disregard the facts of human existence socially, whereas in fact, the budget is the accounting science domain that cannot be separated from the values and meanings that are formed from human interaction. It is recognized by Capra (1997) who stated that there is no something that is called by "value-free" social science (accounting or budget).

Today, human life has entered the new modern era which is marked by the progress of science and technology that deify the mind for everything by Ritzer (2014) consider it as great prestige. Modernism as a globalization and capitalism product has caused grater changes to the shift of the value order, especially in the economic and cultural level. At the economic level, the value by Adam Smith is considered that money is as the goods exchange tool or money produces money (McCreadie, 2009). An extreme view puts material and money on a larger position than simply promote the intrinsic humanistic values and transcendental in human beings. The view affects to the economic inequality in society. A research conducted by Sklair (2006) confirmed that "globalization and capitalism actually widen the gap between the rich and poor, and recommended that to reject capitalism and further support a more humane form and other communal outside of globalization", i.e., the local wisdom values.

At the local wisdom cultural level, the impacts resulting from the globalization and capitalism concept are also seen as dangerous because they are considered to weaken the local cultures (Ritzer, 2014) and deform the traditional social orders whose are characterized by fraternity and solidarity value (Triuwono, 2000). This

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change occurred because of the values shift that is adopted as a result of external influences including modernization (Lopa, 1988) which occurs in almost entire region, not least in East Luwu Regency. This shift is one justification indications that in the life of South Sulawesi people today has encountered a shift in its own major cultural values (Rahim, 2012) especially in East Luwu Regency.

It is difficult to be doubted that *pesse na siri'* values in everyday life have shifted. Even though, for East Luwu society, the local wisdom of *pesse na siri'* is the spirit or spirituality and self-defense. *Siri'* value will fade and tend to change due to the people who tend to also change because it has been "affected" by the capitalism doctrine (Lopa, 1988). The value change that is worried by Lopa is caused by the society that is no longer adhering to the cultural structure (Mattulada, 2005).

The capitalism doctrine only focuses on the world aspects which are marked by preoccupation with the frequency of the dense daily activities causing the believed local wisdom values to be vague. In such condition, *pesse na siri'* values degenerates, that according to Mattulada (2005), it causes a negative perception among the societies. Shifting values of *pesse na siri'* that has lasted for long time becomes the reasons of this study to explore *pesse na siri'* values, especially in the budget preparation at the Regional Work Device Unit (RWDU) level in East Luwu Regency.

It can not be denied that the budget has a great enticement in encouraging the certain parties to take unconstitutional action to benefit themselves or a particular group. Therefore, it is worth that the budget is considered very vital, hence Adam Smith (as cited in McCreadie, 2009) considered it as money which has a valuable exchange rate. If it is presented in the financial management domain, the budget has strategic value because it is a financial plan of income and expenditure, the strategic description of the government in allocating the resources to the construction, appliance control, and political instrument (Arif, Muchlis and Iskandar, 2009). Considering to the strategic position of the budget, it gives an opportunity to raise an effect of political interest both in its discussion and its determination (Halim and Damayanti, 2007).

The existence of various interests towards the budget has prompted the emergence of the intervention from various parties including the executive and legislative actors with the different motivations that is as restraint form affecting on the idealism and independence of the budget editorial team. This condition ultimately leads to the quality product of the Regional Revenue and Expenditure Budget (RREB) which does not longer reflect the pro-society (pro-poor) budget, but it deals with the terms of the certain party's interests. Research on the budgeting process in Jembrana Regency conducted by Damayanti (2009) has been aroused and revealed the existence of the executive and legislative actions, in fact, were encouraged by the desire to get the power, income, public reputation, prestige, patronage, and other various motives. In that research, it shows that there is an inherent tendency for the executive and legislature to manipulate and even they conduct corruption by distorting the information to be communicated to the public for the personal interest, i.e., by making decisions that are consistent with their interests.

II. METHODOLOGY

Based on this phenomenon, this study used qualitative method. This method has several paradigms and each paradigm has several appropriate approach variants based on their theoretical basis. Qualitative Method is a research procedure that produces descriptive data such as utterance, writing, and behavior that can be observed by people or subject itself. The qualitative method selection in this study is very relevant because Denzin and Lincoln (1994) focus on the exploration of cultural values (local wisdom), particularly related to *pesse na siri'* values that are widely known in East Luwu Regency.

As a qualitative study, the appropriate paradigm used was interpretive. Interpretive paradigm is a social system that interprets the behaviors in detail, sees the phenomenon, and explores the experience of the study object (Neuman, 1997). This is also stated by Agger (2003) that the interpretive paradigm tries to understand the individual social actions at the meaning level which binds all human beings, it does not attempt to produce social laws that are valid for eternity, also does not intend to mobilize social activism in a way by awaking the community to move together in the field of social forces that are sometimes contradictory.

On the other hand, the relevant approach to this study was ethnographic approach. Ethnographic approach assumes that a researcher in making inferences, beyond what is seen or said explicitly from what is meant or implied. In other words, that observation is not conducted on the surface but it is conducted with in-depth assessment. It is appropriate which is stated by Clifford Geertz that an important part of the ethnography is the rich description, the specific and detail explanation (Neuman, 1998). Therefore, to get the results, a researcher must be able to live exclusively in sufficient time within a social community.

Referring to the explanations, the qualitative research by applying an interpretive paradigm and ethnographic methodology was very appropriate approach used in this study because the budget preparation was conducted in team at RWDU's level within the scope of East Luwu regency government.

III. RESEARCH RESULTS

The budgeting preparation at the Regional Work Unit (RWU) level deals with the preparation stage of programs, activities and budget for the needs of the next year. This stage output became the input of the Regional Revenue and Expenditure Budget (RREB) of East Luwu Regency that became the basis in financing various government programs. At that stage, all the elements in RWU are presented and interacted orally, in writing, and act to draw up the budget preparation.

The values which are stated in budgeting formulation arise from the interaction between the actors who support the local wisdom so that it can be identified *pesse na siri'* values. Those values include *tongeng* (truth); *lempu'* (honesty); *getteng* (firmness); *adele'* (justice); and *lalambate tarantajo* or *siwolong polong* (cooperation) which are described as follows.

3.1. *Tongeng* (Truth) Value

Tongeng (truth) value that was adapted by the actors when conducting the budget preparation deals with the concept regarding to adhere to the policies, procedures, and regulations and be responsible to the society. The actors of budgeting process understood that *tongeng* (truth) value is the rules relating to the responsibility. This confirms that the enforcement of *tongeng* means adhering to the rules and be accountable to the community based on the applicable rules. In local wisdom context, this concept as stated by MaccaE ri Luwu (i.e., known as intelligent people in Luwu Kingdom era) are considered as a part of the five types of rules which one of them is *ade' puaraonro* or finalized rule (Rahim, 2012) which must be complied because it is as a mutual consensus in conducting each action.

The realization of *tongeng* value in the budgeting preparation can be seen in East Luwu District Health Department which was emancipated on action to rationalize the budgets deemed disproportionate to the programs and activities. Hence, the actors were carefully in rationalizing process so that the unrealistic budget can be corrected and subsequently adjusted to the price list established by the East Luwu Government. Therefore, the amount becomes logical with the programs. So the action was based on MaccaE ri Luwu's view which was the essence of *tongeng* (Rahim, 2012).

Two basic principles adopted by the budgeting team in realizing *tongeng* value were responsibility (accountability) and *acca* (intelligence). The accountability deals with the actor's ability to draw up the budget based on the applicable rules and be accountable to the community, as stated by Mardiasmo (2009) that be horizontal. The accountability form was in the form of RWU's Work Plan and Budget (WPB) document which is as the input to RREB's preparation and then it is used to fund the public facilities in order to meet the society's welfare.

On the other hand, *acca* was related to the ability to understand the rules substance. The realization of *acca* was reflected in the actors' knowledge to understand the policies, procedures, and rules so that the arrangement budget reflects the rationality and logistic to a program.

One of the problems encountered by the budget preparation team in enforcing the *tongeng* value was the *bakke* (unconstitutional) action that is considered that destroyed the existence of *tongeng* value. This action included the arrangement of the budget amount to a program that was conducted by the budget planning team with the intervention and order from certain person who aims to profitable the individual and group interests and disregards the society interests. However, with the responsibility and *acca* principle owned by the actors to stick to policies, procedures, and rules, the *bakke* action can be overcome.

3.2. *Lempu'* (Honesty) Value

Lempu' (honesty) value in the budget preparation deals with the budget presentation as it is objectively based on source documents that have been assigned. Therefore, the essence of *lempu'* value in the budget preparation lies in the source documents by Mahmudi (2010) stated that as a raw material of the budget preparation presented in the Work and Budget Plan (WBP) of RWU that tends to top down and bottom up.

The form of *lempu'* value was practiced in East Luwu District Health Department where the budget was arranged based on the data which were sourced from the development planning documents. These data were in the form of local RKJP, Regional Development Plan (RPJM), Local Development Plan (RKPD), and top down KUA PPAS. Meanwhile, the bottom up was sourced from the results of Regional Development Plan Meeting (i.e., known in Indonesian acronym as *Musrenbang*). Then, these source documents were discussed at official level and simultaneously conducted with the internal budget needs of RWU. These data were compiled as they are without exaggerating or decrease by reference to the source documents. All information is simultaneously discussed in the RWU's budgeting preparation team and the results are written in the WBP's documents of East Luwu District Health Department.

The budget preparation was based on the source documents as it is conducted by Planning Section of East Luwu Regency Health Department when preparing the Health Promotion and Community Empowerment program which arranged the number of large budget. This action caused a question for the actors about the urgency and logic of the program. This is where the actors' role responded by promoting the *lempu'* (honesty)

value. So the amount of the proposed budget was adapted to the source documents. If the budget total of the program is over, it will be reduced. And if it is less, it will be added.

Although, it is recognized that the total budget for the program of Health Promotion and Community Empowerment was considered to be large number for the district standard, the budgeting team also objectively noticed the substance of the program. For example, it considered the type and sub-activities, the scope of beneficiaries, area, geographic condition, social condition, time requirement, etc. This process was basically a part of promoting *lempu'* value where the budget was arranged with the reference to the source document as it is objectively and trustworthy.

In the concept of To MaccaE ri Luwu (Rahim, 2012) states that this action is an objective and trustworthy practice which is reflected on the honesty actions, as stated in Buginese language is "...riparennuangiE tennapajekkoi, bettuanna sanresiE tennabelleang. ... temmangoaengi tenniaE anunna...". (It is entrusted to person to be not treasonous and not greedy to everything that does not belong to him/her). Therefore, the essence of *Lempu'* value as stated by the previous scholars was as a mandate and objective. If it is noticed from this concept, the *lempu'* value in the promotion program refers to the mandate or trustworthy and objective. The mandate means that the budget was arranged based on the documents of the top down regional development program that were relevance with the bottom up *Musrenbang's* results. Meanwhile, the objective means that the budget was prepared based on it is, which did not overbid or reduced from the source documents. Based on these explanations, the premise of *lempu'* value refers to the budget preparation that was conducted as it is objectively based on the source documents that were conducted through a trustworthy process.

3.3. *Getteng* (Firmness) Value

Getteng (firmness) value which was adapted for the budgeting preparation includes the commitment to act and act to maintain *tongeng* (truth), *lempu'* (honesty) and *warani* (courageous) to take decisions and to endure the resulting consequences. The form of *getting* value was manifested at Economic Enterprise, Industry, and Trade (as known in Indonesian acronym as Koperindag) Department of East Luwu Regency when conducting the budget preparation in the first time. In front of the budget preparation team, the department head gave instructions to the employees to be always *getting* (firmness) to prevent the negative interventions from various parties and to be committed to maintain *tongeng* (truth) and *lempu'* (honesty).

The moral encouragement is a form of the employee's commitment to maintain *getteng* (firmness) value which simultaneously also maintain *tongeng* and *lempu'* value. Based on To MaccaE ri Luwu concept (Rahim, 2012), it is stated that one of *getteng* elements is that expressing the true words. This indicates that in order to maintain *getteng*, the employees have to conduct *tongeng* first. Referring to this, by maintaining *getteng* (firmness) value, the team prepared the budget based on the applicable policies, procedures, and regulations and prepared the budget as it is objectively (*lempu'*) with the consequent.

The manifestation of *getteng* value was reflected by the employees when it was occurred the budgeting interventions at Health Department of East Luwu Regency. When the stakeholders tried to propose the certain amount of budget attitude, the budget preparation team rejected it firmly by showing the *getteng* attitude. This shows that the *warani* (courageous) attitude to reject any form of negative intervention. *Warani* attitude appears because of the encouragement sense of *pesse* and *siri'*. The encouragement of *pesse* sense arises in the hearts of the actors who cannot bear to look at the problems experienced by people, while on the other hand they perform actions that may be harm to many people. Meanwhile, the *siri'* sense arises because the action is contrary with *tongeng* and *lempu'* value.

The interventions that are conducted by the stakeholders show the strong atmosphere of the personal interest towards the budget that utilizes the budgeting team to meet their expectations. This action as stated by Damayanti (2009) that is encouraged by the desire to maximize the utility function in serving themselves, especially those related to income. In fact, the negative interventions that are conducted by the authorities are constrained because the budgeting team firmly maintain the *tongeng* and *lempu'* value. The attitude shown was a *warani* (courageous) action because it rejected any form of negative intervention when they prepared the budget. *Warani* attitude by Farid (2005) states that is as a form of strong willingness to maintain *pesse na siri'* that reflects the commitment or resolve as known in Buginese language statements as follows.

"*Tanranna to waranie, napappada-pada ri engkana ri dekna. Cekdekna enrengnge maega, ripaddiolona nenniak ri paddimunrianna, ri mengkalingana kare'na majak dek natassunre'wa, nakare'ba madeceng dek natakkauang*" (Buginese language)

Those statements means that the characteristic of courageous person is marked by synchronizing the existence and absence, few or many, precedence or neglected or when he/she heard the bad news, he/she does not dither, and when he/she heard the good news, he/she does not show his/her excitement. In this context, these statements are interpreted as a form of courage and commitment of the employees to reject any form of negative interventions in the preparation of the budget.

In maintaining *getteng* (firmness) value, the employees were aware to the logical consequences arising as pressure from various stakeholders and the emergence of productive contract from the internal and external level and even in the extreme situations; it can lead to the "death". However, it was not a problem for the budgeting team because they believed that they will be protected from the negative consequences because they feel that they had conducted *tongeng* (truth) and *lempu'* (honesty). The courage attitude shown by the budgeting team was congruent with Arung Bila's viewpoint (as cited in Rahim, 2012) which states that "Actually, there are ten kinds of action that are conducted by courageous person, and there is only one of his/her badness, i.e., he/she die. However, the coward person also will die because all animate creatures will die. This viewpoint confirms that in order to realize the budget that is free from the negative interventions of authority parties, it is needed *warani* which is a part of *getteng* values. Therefore, to enforce *getteng* value, it is needed *warani* action.

3.4. *Adele'* (Justice) Value

Adele' (justice) value which was adapted to the budgeting preparation is the proportional budget distribution at each level in RWDU by naturally. In East Luwu District Health Department, the existence of *adele'* was emancipated when the budgeting process in Community Health Center (as known in Indonesian acronym as term of *Puskemas*). Determination of the budget amount was conducted based on the large of the work area, the number of served people, the distance from the health service center, the availability of working equipment, etc. These reasons are the basis for the consideration of the actors in preparing the budget. There is different total of the budget between the Community Health Centers which serve many village and those that serve some villages. Likewise, the health centers located in remote villages and in the city that serves a lot of people have different total of budget.

For example, the Health Center in Malili that is located in the town is more representative physically and its facilities rather than the health centers in some districts. The health center in Malili is physically categorized as the largest rank because of its large and graded building capacity. Similarly, in term of facilities, its service facilities are very representative because it has the doctor's office, inpatient rooms, postpartum room, operating room, Voluntary Counseling and Testing (VCT) room, meeting room, doctor's house, operational vehicles and ambulance, medical personnel, etc. These facilities enable that the services can be optimized. Meanwhile, the conditions of the other health centers in some districts are not similar with Malili's Health Center. These facts show some differences that allow the differences to the amount of the budget. These differences are natural and logical because the large number of activities affects the large amount of budget uptake. This action is a form of "reasonableness justice" because of situational reasons, so various "situational" differences become the basis to the employees to distribute the budget proportionally.

The "reasonableness justice" occurs due to motivated by the "situational" circumstances. Without the "situational" reasons, the "reasonableness justice" is not valid because the budget will be definitely distributed equally to all health centers. This "situational" reason highlights the logic or proportional fairness in distributing the budget. Therefore, the situational reason is not only logic, but also as the main point to establish *adele'* (justice). Although, the RWDU's budgeting team has been fair, but if it is not able to explain the "situational" reasons realistically, so *adele'* (justice) value can not be useful to the health centers. Hence, the explanation of the situational reason becomes crucial to maintain the justice value when preparing the budget. Meanwhile, the budget distribution is not only obtained due to the "situational" reason, but also due to the "existence" reason. This can be seen that every year health centers get a share of the budget, even though it has different quantity. It is based on the "existence" of the health centers in serving the society. So each legal and formal existing health center unit certainly got a share of the budget from the Health Department. Therefore, the certainty of the budget distribution to each existing health center in serving the public was a form of the "existential justice". Furthermore, the existential justice was the justice that was given to each existing legal health center to serve the public. The total of budget distribution depended on the "situational" reason which is called the "reasonableness justice".

3.5. *Lalambate tarantajo* or *Siwolong Polong* (Cooperation) Value

Lalambate tarantajo or *siwolong polong* value for the budget preparation refers to the spirit to cooperate to achieve the budget's goals and objectives by investigating the limitations and optimizing the available potentials. The cooperation indicates an active role of each member in the budgeting team to achieve the goals. The manifestation of *lalambate tarantajo* or *siwolong polong* value can be seen when the budget preparation in Wasuponda's Health Center was conducted, the budget was arranged jointly between the leader and the related divisions as known as *siwolong polong* in Buginese language. They merge in the team and complement each other without feel to be more prominent than others. They realized that if their existence is needed to achieve the shared goals and not to achieve the individual goals. This action was congruent with messages of the ancients as known in Buginese language, i.e., "*Aja' muangoi onrong, aja'to muaccinnai tanre tudangnge, de'tu mullei padecengngi tana, risappa'po muompo' rijello'po muakkengau*" (Rahim, 2012).

These statements means that “do not be greedy to the position, do not also really desire to a high position, because surely you would not be able to improve the country, later when you’re looking for, you just show up; later you only say yes, when you are appointed”.

This ancestor’s messages were manifested to the budgetary process at Wasuponda’s Health Center level which were realized in the form of cooperation to achieve the goals without predominating each individual’s role. In the budgeting process, the cooperation was built in togetherness with the high motivation to realize the budget’s goals and objectives. The atmosphere was not only manifested in the form of mutual cooperation participation physically, but also in the form of collective thinking so that the limited budget can be allocated to achieve the goals, i.e., to produce the output, such as the procurement of physical infrastructures and non-physical programs that can be enjoyed by the public in order to fulfill their welfare.

Siwolong polong value that was established by Wasuponda’s Health Center finally raised the togetherness spirit in the team that encouraged the existence of creativities in the form of positive ideas to investigate any form of limitations and to optimize each existing potential in order to achieve the budget’s goals and objectives. This was reflected from the effort of Wasuponda’s Health Center to achieve the successful of its program by cooperating with the companies, the village administrations, and the related local community. One of the programs that were usefully implemented is a program of Independent Village which one type of its activities was the Nest Eradication of Dengue Hemorrhagic Fever (DHF) Mosquito. This activity was carried out by using APBD’s budget. But if it was reviewed from the large number of the beneficiaries and the extent of the work area, then the total of the budget were not sufficient. The budget was only able to fund some areas. By the togetherness’ spirit that was established, it encouraged all parties of the health center to help each other and work hard to endure that the program can be realized in all prone areas of Dengue Hemorrhagic Fever in East Luwu Regency.

This is the issue that is jointly considered when the budgeting process and when the budget is realized, the team also jointly embodies the togetherness spirit in the form of building a mutual beneficial partnership with the companies, the village government, and societies. As a result, the activity of the Nest Eradication of Dengue Hemorrhagic Fever Mosquito could be implemented in almost all regions of East Luwu Regency. As a supporting form from the private sector, the companies donated a budget as a commitment to establish cooperation with Wasuponda’s Health Center to overcome the problems that occur. Therefore, the essence of *lalambate tarantajo* or *siwolong polong* is the investigation of the limitations and optimization of the available resources.

IV. CONCLUSION

In preparing the budget at East Luwu Regency Government, it is identified that the existence of *pesse na siri'* values that refers to the local wisdom values. Those values consisted of *tongeng* (truth); *lempu'* (honesty); *getteng* (firmness); *adele'* (justice); and *lalambate tarantajo* or *siwolong polong* (cooperation). *Tongeng* value that was adapted by budget preparation team deals with conducting the basic tasks based on policies, procedures, and regulations and avoiding any form of unconstitutional actions and being responsible to the society. *Tongeng* value adhere two principles, namely responsibility and *acca* (intelligence). The responsibility refers to the concept that the budget is arranged based on the policies, procedures, and rules, while *acca* refers to the ability to understand it.

Lempu' (honesty) value deals with the budget presentation as it is by objectively which is based on the source documents that have been arranged. Therefore, the budget is prepared without increasing or decreasing based on the source documents. *Getting* (firmness) value that was adapted in preparing the budget is the commitment to be act and maintaining *tongeng* (truth) and *lempu'* (honesty) value as well as performing *warani* (courageous) to make decisions and to take the consequences. The success of maintaining *getting* value refers to *warani* principle and it is needed *tongeng* and *lempu* value.

Adele' (justice) value that was adapted to prepare the budget deals with the proportional budget distribution at each level of RWU by naturally. *Adele'* value is divided into two, namely the reasonableness justice and the existential justice. In realizing the justice, it is needed the “situational” reason as an explanatory form of justice that is conducted.

Lalambate tarantajo or *siwolong polong* value in preparing the budget refers to the spirit to cooperate to achieve the budget goals and objectives by investigating the limitations and optimizing the available potentials. The essence of this value refers to the creativities to overcome the budget problems that are faced.

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