



*Articles*

## **LOCAL WISDOM OF SIRI' NA PACCE ON ETHICAL PRACTICES OF THE ACCOUNTING PROFESSION AT THE NURUDDIN TEMAPPA MOSQUE KEC. SUPPA**

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**Abstract:** The Siri' Na Pacce culture related to accounting is called Cultural Accounting. Siri' Na Pacce is a form of self-esteem and a high sense of shame. This is used as unity or solidarity among the Bugis, Makassar, Mandar and Toraja ethnic communities and as a guideline in daily life and good behavior for individuals and their environment. The aims of this research are: to find out the cultural values of Siri' Na Pacce among the administrators of the Nuruddin Temappa Mosque and ethical accounting practices in financial management carried out by the financial administrators of the Nuruddin Temappa Mosque.

This research includes descriptive qualitative research using a phenomenological approach in collecting data using observation, documentation and interviews. The interview method is used to strengthen and deepen the study of the object under study. The focus of this research is on the Siri' Na Pacce culture and financial reporting of the Nuruddin Temappa Mosque, Suppa District, based on sharia accounting principles.

Research results show that (1) The Siri' Na Pacce culture of the Temappa people dominates under the name Siri Na Pacce, or what they often call Akkasirikennga, and the Siri' Na Pacce culture which is associated with three valuesculture, namely; first, Ethical Values where a person is taught to maintain self-respect and dignity as a native Bugis. Secondly, Aesthetic Value, a person's feeling of love for himself and not making mistakes that could make him humiliated or lowering his self-esteem, and thirdly, this Moral Value, if someone lowers their self-esteem they will not remain silent because it is called Siri' Na Pacce that they must defend their honor and dignity. (2) Accounting Ethics Practices are divided into 3 things, namely; Transparency, Honesty and Justice where the Takmir of the Temappa Mosque, in reporting the mosque's finances, carries out transparency (openness) by announcing the amount of the mosque's balance every time there is income and expenditure to the public so that there is no dishonesty in recording financial reports. The Temappa people always prioritize justice because to the highest degree a person can be, if they have made a fatal mistake, they will receive the treatment they should receive.

**Keywords:** Nuruddin Temappa Mosque, Siri' Na Pacce, Accounting Ethical Practices

### **1. Introduction**

Culture can be divided into a mental framework and a physical framework. As part of cultural thought, it provides certain thought patterns or perspectives on how people should act in everyday life. Some cultural thought patterns or views, especially Bugis culture, have goals, values and life principles that are respected by all people living in that culture.<sup>1</sup> The Siri' Na Pacce culture can be seen as a culture that upholds shame, honor, self-respect and solidarity as Cultural Laws. So far, Siri' Na Pacce customary law and Indonesian statutory law are often inconsistent in respecting the material value of criminal acts, making it difficult for local communities to accept these decisions.

South Sulawesi consists of four main ethnic groups: Makassar, Bugis, Mandar and Toraja. Of the four tribes,

<sup>1</sup> Andi Faisal, 'Siri' and Pesse' Culture in the Makassar Accounting Frame', Curiosity, 2.8 (2016), p.19.

they have Siri' Na Pacce. These are cultural values that people themselves use as guidelines in everyday life. Siri' means shame, often called self-esteem, and Pacce means pain, togetherness and mutual cooperation.<sup>2</sup> Based on the definition above, we can conclude that Siri' Na Pacce is self-respecting and has a sense of shame. Used as unity or solidarity between the Bugis, Makassar, Mandar and Toraja tribes as well as as a guide in daily life and as a guide to good behavior for individuals and the environment consisting of the Makassar, Bugis, Mandar and Toraja tribes. Of the four tribes, they have Siri' Na Pacce, a cultural value that is used by their own people as a guide in everyday life. It is used as unity or solidarity among the Makassar, Bugis, Mandar and Toraja ethnic communities and as a guide to daily life practices and good behavior for individuals and the environment.

Then, regarding the law that applies in Indonesia, the constitution recognizes the existence of unwritten law, namely customary law, in addition to written law. According to Article 18B paragraph (2) of the 1945 Constitution, the status of common law (customary law) is not in accordance with statutory (written) provisions. Where there is a constant gap in the impartiality of domestic law towards customary law. In the South Sulawesi region which includes parts of Gowa Regency which is part of the Makassar community, the Siri' Na Pacce culture is still preserved. Crime is common in Gowa, and is also common as a result of violations of customary laws related to the Siri' Na Pacce culture.

The value that is actually considered to be comparable to self-respect is called the human right to life, which everyone recognizes and treats everyone equally. A person who is not treated well by someone will hurt their self-esteem. So, in this case, it could be said that Napakasiriki-ka was treated inappropriately. Inappropriate treatment, which can take the form of violating the right to be insulted, can cause strong reactions from those who have committed napakasiri by stealing or other behavior that shows such reactions.

In Islamic teachings, Siri' is held in high esteem. Because if we maintain our self-esteem for clear reasons and are ashamed of making mistakes, then this is very justified. All actions that are contrary to religious rules, customs, laws and other norms, if there is no shame in doing anything, are carried out without burden. Ethical behavior must be taken seriously by accountants, who form the backbone of accounting practice. Ethics has become an important and interesting focus over time. Ethics always refers to ethical and unethical behavior. Recently, unethical behavior has become rampant in Indonesia. Enforcing compliance with codes of ethics is essential for professional bodies, including accountants.

The Indonesian Code of Ethics currently regulates the behavior of all IAI members along with the following departments: Accounting Department Code of Ethics and Accountants' Code of Ethics. The Accountant Code of Ethics is a code of ethics that applies generally to all IAI members. The Departmental Accountant Code of Ethics is a code of ethics that regulates all departments within IAI, and the Accountant Code of Ethics is a principle that must be adhered to by all IAI members.<sup>3</sup>

Mosques are a form of non-profit (charity) organization. Mosques as places of worship and community activities certainly require an effective financial reporting system. This is because mosques need information that can support religious activities, including prayer activities and mosque maintenance. Apart from that, mosque administrators (takmir) also need a mosque financial reporting system that is relevant and accurate. 1) the situation and conditions of society; 2) property and financial situation and situation of the mosque; and 3) other information required in connection with the interests of the mosque. This is intended to be accountable to the mosque management and the community. Good financial management of a mosque is also a key factor in ensuring that it remains viable and prosperous. Because mosques also require quite a large amount of funds every month. These funds are needed to support worship and religious activities, procurement of facilities and infrastructure, and construction of mosques. The mosque management (takmir) is responsible for considering, seeking and collecting funds for the benefit of the mosque.<sup>4</sup>

In the time of the Prophet Muhammad, mosques were a means of strengthening the faith of his friends. Apart from that, the mosque is also used as a place of worship and a place to study Islamic teachings. Allah says:

إِنَّمَا يَعْمَلُ مَسْجِدَ اللَّهِ مِنْ أَمَّهُتْ بِاللَّهِ وَالْيَوْمِ الْآخِرِ وَأَقَامَ الْعُصْلَوَةَ وَمَاتَ  
الْأَرْكَوَةَ وَلَمْ يَخْتَلِنْ إِلَّا اللَّهُ فَعَسَىٰ أَوْلَئِكَ أَنْ يَكُونُوا مِنَ الْمُهَتَّدِينَ ﴿١١﴾

Translation:

"Only those who prosper the Mosques of Allah are those who believe in Allah, and the Last Day, and

<sup>2</sup> Hamid, Farid, Z. A Mattulada., Lopa, B., & C. Salombe, Siri' & pesse: Human dignity of Bugis, Makassar, Mandar, Toraja. Makassar: Reflection Library, (2007), p. 55.

<sup>3</sup> Romy Nugraha Js, Syamsu Alam, and Asriani Junaid, 'Initiating a Code of Ethics for Public Accountants in the Frame of Local Wisdom Values of Bugis Culture', Invoice: Journal of Accounting Science, 3.2 (2021), 457–82.

<sup>4</sup> Wiwin Kurniasari, "Mosque Financial Transparency," Muqatsid Journal 2, no. Iai 2007 (2011): 135–52.

continue to pray, pay Zakat, and do not fear (anyone) but Allah, then they are the people who are expected to be included in the group of people -one who is guided" (QS: At-Taubah: 18).<sup>5</sup>

Hence Siri's relationshipNa Pacce from the Surah above describes a person who limits his fear of Allah, so that he stays away from what Allah has forbidden and dislikes, and obeys Allah's rights which are obligations. They practice a blissful faith, perform essential good deeds such as prayer and zakat, and do not do bad things such as stealing (using donations from residents without the knowledge of the head of the mosque).

The Nurdin Temappa Mosque, which was built in 1970, is the oldest mosque in Maritengnga'e village and is located on the side of the road. Therefore, it is not surprising that the mosque congregation is not too full, because Islamic activities are often held, as are all activities for the benefit of Muslims, apart from being used as a place of worship.

WrongOne concern for this mosque is financial problems. The source of funds received by the Nuruddin Temappa Mosque is usually from donations, charity boxes, infaq, zakat, alms or donations from the community, then related to cash flow of cash receipts and cash disbursements.

The Nuruddin Temappa Mosque already has a financial report, but the financial report for this mosque is not yet complete. The Nuruddin Temappa Mosque does not have guidelines or reference materials for presenting its financial reports. The Indonesian Accountants Association (IAI) has issued guidelines for submitting Sharia financial reports, while the Statement of Financial Accounting Standards (PSAK) No. 45 concerning Financial Reporting by Non-Profit Organizations. Researchers chose the Nurdin Temappa Mosque as their research location.

## 2. Methodology

The research used in this research is qualitative research with a phenomenological approach. The phenomenological approach is an effort to depart from the scientific method which assumes that people do not know the existence of a reality in ordinary experience. Phenomenology makes actual lived experiences the basic data of a reality.

The data analysis process begins by reviewing all the data that has been collected through various techniques such as: Observation, Interview, Documentation, Personal, Images, etc. Miles and Huberman, as quoted by Sugiyono, stated that the activity of analyzing qualitative data is carried out interactively and continues continuously until the data reaches saturation. Activities in analyzing qualitative data.

## 3. Results

Research results aboutSiri' Na Pacce Local Wisdom on Accounting Ethics Practices at the Nuruddin Temappa Mosque, Suppa District, ThereforeThe author explains the results of the research conducted based on the research focus and questions studied. So the researcher obtained various information from observations, interviews and documentation. So the author describes the results of the research conducted based on the research focus and problems studied.

### Siri' Na Pacce Cultural Values for the Management of the Nuruddin Temappa Mosque, District. Suppa

The Siri Na Pacce culture can be said to be a culture that highly values shame, honor, self-respect and togetherness. So Siri Na Pacce is the way of life of the local community in their life activities. If they no longer have what is called Siri' Na Pacce, it will result in someone behaving more than an animal (having no shame/Siri') because they don't have the element of social concern and only want to win for themselves (not feeling sad/pacce).

Regarding the meaning of Siri' Na Pacce according to Mr. Jusmadi as chairman of the Nuruddin Temappa Mosque, Kec. Suppa on January 16 2023 expressed his opinion in the interview that was conducted as follows.

"Siri' Na Pacce, which is equivalent to our bugis, is a person who is matanre siri', if here we interpret Siri' Na Pacce as Akkasirikennga (Where we can place a high level of shame on ourselves) for example, in a siri' match we don't want to lost in a match".<sup>6</sup>

The same question was asked to Mr. Chairil Anwar as Treasurer of the Nuruddin Temappa Mosque, Suppa District on January 16 2023, expressing his opinion, namely:

"Siri' Na Pacce is where we maintain our self-respect and dignity as Bugis people, and it is true that Mr Jusmadi said Siri' Na Pacce, in Bugis we are called Akkasirikennga".<sup>7</sup>

Then repeat the same question again to Mrs. Hj. Saribunga as the Community Shop of the Nuruddin Temappa Mosque, Suppa District, on January 16 2023 expressed his opinion as follows.

"Siri' Na Pacce in Bugis society teaches us about moral morality in the form of recommendations, prohibitions,

<sup>5</sup> MM Bin Mohd Ismail, Takmir of the At-Taqwah Mosque in Bandar Baru Kangkar Pulai Johor Malaysia (Study of QS AT-Taubah: 18). Diss. North Sumatra State Islamic University, 2019. p.15.

<sup>6</sup> Jusmadi, Chairman of the Nuruddin Temappa Mosque, Suppa District, in Temappa, January 16 2023

<sup>7</sup> Chairil Anwar, Treasurer of the Nuruddin Temappa Mosque, Suppa District, in Temappa 16 January 2023

rights and obligations that dominate human actions to protect and defend their honor."<sup>8</sup>

Another interview with Mr. Sultan as the Nuruddin Temappa Mosque Community Shop Suppa District on January 24 2023.

"Siri' Na Pacce is the life philosophy of the people of South Sulawesi which means self-respect and being strong in one's stance."<sup>9</sup>

Based on the interview above, it can be concluded that Siri' Na Pacce in the Bugis culture at the Nuruddin Temappa Mosque, Suppa District, really prioritizes the name Akkasirikeng or it could also be said to be Siri' Na Pacce where the administrators of the Mosque and Community Shop are very strict about self-esteem and shame, dignity and honesty.

The Siri' Na Pacce culture exists among the administrators of the Nuruddin Temappa Mosque, Suppa District, or better known as its own Bugis culture. As in the interview conducted with Mr. Jusmadi as Chair of the Nuruddin Temappa Mosque, Kec. Suppa on January 16 2023 is as follows.

"Well, because this is related to religious teachings, this is very closely related to religious teachings, meaning that once you enter as administrator of this mosque you must prioritize the Siri' Na Pacce culture both institutionally and personally. Starting from arrangements such as; the use of the budget, budget management for the congregation (community)".<sup>10</sup>

The same question was asked to Mr. Chairil Anwar as Treasurer of the Nuruddin Temappa Mosque, Suppa District on January 16 2023, expressing his opinion, namely:

"Because by having Siri' Na Pacce you can maintain your mandate as a mosque administrator to develop and prosper the mosque".<sup>11</sup>

Then repeat the same question again to Mrs. Hj. Saribunga as the Community Shop of the Nuruddin Temappa Mosque, Suppa District, on January 16 2023 expressed his opinion as follows.

"So that every mosque administrator has a Siri' Na Pacce not to do things that are not in accordance with the rules as a mosque administrator".<sup>12</sup>

Another interview with Mr. Sultan as the Nuruddin Temappa Mosque Community Shop Suppa District on January 24 2023.

"So that the management of the Nuruddin Temappa Mosque can run well in terms of honesty, especially for financial management and can foster a positive attitude and make life more useful and meaningful, especially for the future development of the Nuruddin Temappa Mosque".<sup>13</sup>

Based on the interview above, it can be concluded that the Siri' Na Pacce culture that every mosque administrator must possess is that they must behave honestly in maintaining their trust as mosque administrators because once they become mosque administrators they must prioritize the Siri' Na Pacce culture so that one day things don't happen. Things that are not desired for the Nuruddin Temappa Mosque.

The accountability of the Nuruddin Temappa Mosque is vertical and horizontal. Vertical accountability is the responsibility for managing mosque funds to higher authorities, namely the chairman of the mosque and the mosque treasurer. Meanwhile, in a further context, vertical accountability is accountability to Allah SWT. Meanwhile, horizontal accountability is accountability to the wider community, especially users or recipients of services at the Nuruddin Temappa Mosque, Kec. Suppa. These two accountability patterns are important elements of the mosque's financial reporting process.

Regarding accountability, the question was asked of Mr. Jusmadi as chairman of the Nuruddin Temappa Mosque, Kec. Suppa on January 16 2023 expressed his opinion in the interview that was conducted as follows.

"Well of course, that's very clear. That's why I have a principle that there are usually things that I don't agree with other people where people usually say; I've been given a donation but I don't know what to do with it, if you want to donate, just donate. My intention is to build this mosque, so it's up to them as a committee if they want to misuse it or use it. What is clear is that my intention as chairman of the mosque is to build a mosque. It's not possible if I bought the bricks myself, bought that and bought this because there is already a committee here so I as chairman of the mosque I hand it over to the committee so it's up to the committee to use the mosque funds for whatever they want and it is closely related that there is accountability to the committee so "What we hold to the committee is that if you really intend to build this mosque, give us confidence that apart

<sup>8</sup> Hj.Saribunga, Nuruddin Temappa Mosque Community Shop, Suppa District, in Temappa 16 January 2023

<sup>9</sup> Sultan, Nuruddin Temappa Mosque Community Shop, Suppa District, in Temappa 24 January 2023

<sup>10</sup> Jusmadi, Chairman of the Nuruddin Temappa Mosque, Suppa District, in Temappa, January 16 2023

<sup>11</sup> Chairil Anwar, Treasurer of the Nuruddin Temappa Mosque, Suppa District, in Temappa 16 January 2023

<sup>12</sup> Hj.Saribunga, Nuruddin Temappa Mosque Community Shop, Suppa District, in Temappa 16 January 2023

<sup>13</sup> Sultan, Nuruddin Temappa Mosque Community Shop, Suppa District, in Temappa 24 January 2023

from being responsible to Allah SWT, they can also be responsible to the community".<sup>14</sup>

The same question was asked to Mr. Chairil Anwar as Treasurer of the Nuruddin Temappa Mosque, Suppa District on January 16 2023, expressing his opinion, namely:

"Yes, of course we are aware of that because this is the mandate we carry out as mosque administrators".<sup>15</sup>

Based on the interview above, it can be concluded that responsibility is the key to becoming a mosque administrator who is trustworthy and trustworthy, honest in financial management. So this can be seen well in the eyes of society and Allah SWT.

Honesty accountability is needed in terms of seeing the extent to which the management of the mosque is related to the motivation for honesty when accepting the mandate as mosque takmir, let alone being given the mandate to record financial reports of incoming donations from the mosque community. A person who has Siri' Na Pacce will definitely know how not to do things that could make him fall into things he doesn't want.

Regarding honesty in recording financial reports, Mr. Jusmadi as chairman of the Nuruddin Temappa Mosque, Kec. was questioned. Suppa on January 16 2023 expressed his opinion in the interview that was conducted as follows.

"If this case doesn't exist or has never happened like that, that's why we are still prioritizing the Bugis cultural principles of Siri' Na Pacce, but if there are things like that, of course we will look for persuasions on how to say that it is wrong but easy. "Hopefully that doesn't happen and since 2013 I have been chairman of the mosque for 10 years, because we use the principle that as soon as funds come in we announce them, we announce any expenditure, no matter how small, we have to announce it".<sup>16</sup>

The same question was asked to Mr. Chairil Anwar as Treasurer of the Nuruddin Temappa Mosque, Suppa District on January 16 2023, expressing his opinion, namely:

"We always remind you that it is your duty and responsibility as a mosque administrator to be honest in recording residents' donations, regardless of the amount".<sup>17</sup>

Then repeat the same question again to Mrs. Hj. Saribunga as the Community Shop of the Nuruddin Temappa Mosque, Suppa District, on January 16 2023 expressed his opinion as follows.

"Convey in a good way that this cannot be done, so you must be responsible for what you do".<sup>18</sup>

Another interview with Mr. Sultan as the Nuruddin Temappa Mosque Community Shop Suppa District on January 24 2023.

"Give a warning to the mosque management as a lesson so that financial management at the Nuruddin Temappa Mosque can run well and honestly, especially regarding donations from incoming residents".<sup>19</sup>

Based on the interview above, it can be concluded that when recording financial reports one must adhere firmly to Siri' Na Pacce because if they make a mistake then they can no longer be trusted in carrying out their responsibilities and honesty to society, especially to Allah SWT.

### **Ethical Practices of the Accounting Profession in Financial Management Carried Out by the Financial Management of the Nuruddin Temappa Mosque.**

Financial Reports are a structured presentation of the financial situation and financial performance of Islamic institutions or bodies that have material information about the reported entity's business. In general, financial reports aim to provide information regarding the financial condition, performance and cash flow of a sharia company.

This helps users of financial reports related to economic decision making. Apart from that, financial reports also show management's responsibility for the resources entrusted to the company.<sup>20</sup>

Regarding the meaning of financial reports, according to Mr. Jusmadi as chairman of the Nuruddin Temappa Mosque, Suppa District, his opinion in the interview that was conducted is as follows.

"Of course, because in this committee we are a collegial collective, meaning that at least these three, chairman, treasurer and secretary, trust each other and are open to each other, usually the approach to us is that there are funding costs from the sub-district scale so there are sub-district birthday activities so the result of the agreement in the sub-district is that the mosque is the type "As many donations come in, the results are conveyed to us that there is an agreement between the management and the birthday committee, like our Nuruddin mosque, this is how much funds are included, so every income and expenditure is definitely

<sup>14</sup> Jusmadi, Chairman of the Nuruddin Temappa Mosque, Suppa District, in Temappa, January 16 2023

<sup>15</sup> Chairil Anwar, Treasurer of the Nuruddin Temappa Mosque, Suppa District, in Temappa 16 January 2023

<sup>16</sup> Jusmadi, Chairman of the Nuruddin Temappa Mosque, Suppa District, in Temappa, January 16 2023

<sup>17</sup> Chairil Anwar, Treasurer of the Nuruddin Temappa Mosque, Suppa District, in Temappa 16 January 2023

<sup>18</sup> Hj.Saribunga, Nuruddin Temappa Mosque Community Shop, Suppa District, in Temappa 16 January 2023

<sup>19</sup> Sultan, Nuruddin Temappa Mosque Community Shop, Suppa District, in Temappa 24 January 2023

<sup>20</sup> Widiyanto bin Mislan Cokrohadisumarto, Abdul Ghafar Ismail, Kartiko A. Wibowo, BMT Practices and cases (cet. 1

accountable and we record it".<sup>21</sup>

The same question was asked to Mr. Chairil Anwar as Treasurer of the Nuruddin Temappa Mosque, Suppa District on January 16 2023, expressing his opinion, namely:

"The financial reports that I know are records of financial information in the form of receipts, expenditures and balances".<sup>22</sup>

Then repeat the same question again to Mrs. Hj. Saribunga as the Community Shop of the Nuruddin Temappa Mosque, Suppa District, on January 16 2023 expressed his opinion as follows.

"Important documents contain financial records, both transactions and cash, that's what I know about financial reports".<sup>23</sup>

Another interview with Mr. Sultan as the Nuruddin Temappa Mosque Community Shop Suppa District on January 24 2023.

"The financial report is an important document for the mosque which contains financial records or money recording files where the report contains all kinds of purchasing and other transactions".<sup>24</sup>

Based on the results of the interview above, it can be concluded that the financial reports that they know are the income and expenses that are recorded and in the financial reports which can be ensured to be accountable in recording the finances of the Nuruddin Temappa Mosque.

Accounting ethics is an important issue because the accountant is the main person who has access to information on the three financial reports (profit and loss report, balance sheet and cash flow report).<sup>25</sup> Accounting ethics is primarily a field of applied ethics, part of business ethics and humanitarian ethics, the study of moral values and judgment in accounting behavior.

Regarding the meaning of Accounting Ethics according to Mr. Jusmadi as chairman of the Nuruddin Temappa Mosque, Kec. Suppa on January 16 2023 expressed his opinion in the interview that was conducted as follows.

"Well, as I said earlier, I use the principle of openness, that if something I receive, for example, donations come in through me, I immediately report them to the mosque treasurer, and there is no such thing as saying that only the head of the mosque knows about the donations coming in because we often announce every Friday the donations that come in. in this mosque".<sup>26</sup>

The same question was asked to Mr. Chairil Anwar as Treasurer of the Nuruddin Temappa Mosque, Suppa District on January 16 2023, expressing his opinion, namely:

"So, as a Bugis person who upholds the Malempu tradition (honesty), I am responsible and obliged not only to Takmir Majid, but to society as a whole. My main responsibility lies with the Creator, namely Allah SWT. Why? Because I, as the mosque's financial manager (Treasurer), must be honest in recording financial reports. If it is clearly not in accordance with the actual situation in the mosque's financial reports, then sooner or later it will backfire. If this is discovered and I, as the person responsible for making financial reports, will certainly be siri' and mappakasiri' from my extended family. "Therefore, I practice integrity ethics by recording the receipt of donations and costs for each activity, as well as the mosque balance".<sup>27</sup>

Based on the interview above, it can be concluded that honesty ethics is the most important thing in recording donations from the Nuruddin Temappa Mosque community, they use an openness system and not only do the mosque administrators know about incoming donations but the community also announces them every Friday (after praying). Friday).

The concept of Siri' Na Pacce is the essence of Bugis culture, where the concept is grouped into three, namely Siri' Ripakasiri, Siri' Mappakasiri Siri', and Siri' Mate Siri'. In the concept of Siri' Ripakasiri it is about self-esteem, Siri' Mappakasiri Siri' is about not having shame (Siri') while Siri' Mate Siri' is about people who no longer have faith and shame.

'Ripakasiri' series, namely Siri' which is related to personal self-esteem, as well as self-respect or family dignity. This type of siri' is something that is taboo and cannot be violated because the stake is your life.<sup>28</sup>

Regarding the meaning of Siri' Ripakasiri according to Mr. Jusmadi as chairman of the Nuruddin Temappa Mosque, Kec. Suppa on January 16 2023 expressed his opinion in the interview that was conducted as follows.

<sup>21</sup> Jusmadi, Chairman of the Nuruddin Temappa Mosque, Suppa District, in Temappa, January 16 2023

<sup>22</sup> Chairil Anwar, Treasurer of the Nuruddin Temappa Mosque, Suppa District, in Temappa 16 January 2023

<sup>23</sup> Hj. Saribunga, Nuruddin Temappa Mosque Community Shop, Suppa District, in Temappa 16 January 2023

<sup>24</sup> Sultan, Nuruddin Temappa Mosque Community Shop, Suppa District, in Temappa 24 January 2023

<sup>25</sup> Anisa, Friti Anifa, Nailatul Fadhiba, Ida Farida Adi Prawira, Arim Nasim, "Ethical Analysis of the Accountant Profession in International Standards". Accounting Journal 16.1 (May 2021), p. 76

<sup>26</sup> Jusmadi, Chairman of the Nuruddin Temappa Mosque, Suppa District, in Temappa, January 16 2023

<sup>27</sup> Chairil Anwar, Treasurer of the Nuruddin Temappa Mosque, Suppa District, in Temappa, January 16 2023

<sup>28</sup> Andi Faisal, 'Siri' and Pesse' Culture in the Makassar Accounting Frame', Curiosity, 2.8 (2016), p.22.

"There has never been any intention like that in this mosque, because I personally worry about personal integrity as mentioned above, for example if there is money held by the treasurer and there are expenses, I have a principle in managing the mosque that we could do it and there would be no Those who stand in the way, including the committee, treasurer and secretary, can do it if they really need it, but what we think is, don't let us know until our age we don't know 'wala gai ero agaga e na tappa mateka matu' (what if I took the money and today I died) for sure "They said it was appropriate for the development to take a long time, it turns out he was the one who took the money donated, so that's what we're worried about and don't do things like that".<sup>29</sup>

The same question was asked to Mr. Chairil Anwar as Treasurer of the Nuruddin Temappa Mosque, Suppa District on January 16 2023, expressing his opinion, namely:

"There was never any intention like that because my family and I have always adhered to the characteristics of Siri' Ripakasiri and Siri' Na Pacce".<sup>30</sup>

Then repeat the same question again to Mrs. Hj. Saribunga as the Community Shop of the Nuruddin Temappa Mosque, Suppa District, on January 16 2023 expressed his opinion as follows.

"For me, I never had any intention of borrowing, because mosque funds cannot be borrowed for personal purposes, let alone misused".<sup>31</sup>

Another interview with Mr. Sultan as the Nuruddin Temappa Mosque Community Shop Suppa District on January 24 2023.

"There was no intention at all for something like that".<sup>32</sup>

Based on the interview above, it can be concluded that Siri' Ripakasiri is highly prioritized by the management and community of the Nuruddin Temappa Mosque because they have no intention of borrowing mosque funds even though they have the intention of prioritizing the name Siri' Ripakasiri.

*Siri' Mappakasiri'siri'*, that is, someone's shame disappears "disturbed" because of something. For example, when someone has a debt and has promised to pay it, the party who owes it will try as hard as he can to keep his promise or pay the debt within the specified (agreed) time.<sup>33</sup>

Regarding the meaning of Siri' Mappakasiri Siri' according to Mr. Jusmadi as chairman of the Nuruddin Temappa Mosque, Kec. Suppa on January 16 2023 expressed his opinion in the interview that was conducted as follows.

"As for Mappakasiri Siri', I haven't found a case like that so far, but if there is a case like that, the way to handle it is that we as administrators have to be wise, meaning that before he donates, we don't need to announce it first because it doesn't include donations, it will only be announced if it already exists." "What comes in, for example, if it is 500 thousand can only be announced even though I usually promise 1 million that I want to donate and I don't need to announce that 500 thousand has been donated even though 1 million has been promised, it doesn't need to be announced because that's a separate personal matter".<sup>34</sup>

The same question was asked to Mr. Chairil Anwar as Treasurer of the Nuruddin Temappa Mosque, Suppa District on January 16 2023, expressing his opinion, namely:

"For me, it is not something that needs to be debated and exaggerated because even though I have promised 1,000,000, only 500,000 has been donated. Because what is recorded in the financial report is what is contributed, even though this characteristic can be categorized as *siri' mappakasiri siri'*, we must still prioritize positive thinking. "It may be that there is an urgent need that causes the person concerned to be unable to fulfill his promise".<sup>35</sup>

Then repeat the same question again to Mrs. Hj. Saribunga as the Community Shop of the Nuruddin Temappa Mosque, Suppa District, on January 16 2023 expressed his opinion as follows.

"This is only related to the consistency of the words or things conveyed, because if Siri' Mappakasiri Siri' is related to work ethic, it means that we work hard, diligently and diligently in order to raise the honor and dignity of the family and not beg because it would be very embarrassing".<sup>36</sup>

Another interview with Mr. Sultan as the Nuruddin Temappa Mosque Community Shop Suppa District on January 24 2023.

"Yes, because he has promised to donate 1 million and that includes the Siri' Mappakasiri Siri' characteristic".<sup>37</sup>

<sup>29</sup> Jusmadi, Chairman of the Nuruddin Temappa Mosque, Suppa District, in Temappa, January 16 2023

<sup>30</sup> Chairil Anwar, Treasurer of the Nuruddin Temappa Mosque, Suppa District, in Temappa, January 16 2023

<sup>31</sup> Hj. Saribunga, Nuruddin Temappa Mosque Community Shop, Suppa District, in Temappa, 16 January 2023

<sup>32</sup> Sultan, Nuruddin Temappa Mosque Community Shop Suppa District, in Temappa, 24 January 2023

<sup>33</sup> Andi Faisal, 'Siri' and Pesse' Culture in the Makassar Accounting Frame', Curiosity, 2.8 (2016), p.22.

<sup>34</sup> Jusmadi, Chairman of the Nuruddin Temappa Mosque, Suppa District, in Temappa, January 16 2023

<sup>35</sup> Chairil Anwar, Treasurer of the Nuruddin Temappa Mosque, Suppa District, in Temappa, January 16 2023

<sup>36</sup> Hj. Saribunga, Nuruddin Temappa Mosque Community Shop, Suppa District, in Temappa, 16 January 2023

<sup>37</sup> Sultan, Nuruddin Temappa Mosque Community Shop Suppa District, in Temappa, 24 January 2023

Based on the interview above, it can be concluded that Siri Mappakasiri Siri' does not have to be immediately trustworthy in their words or promises because it will only be proven if they have kept them, and in managing the finances of community donations they must be wise in terms of financial reports so that they are not deceived by the people who has the characteristic of Siri' Mappakasiri Siri'.

*Siri' Mate Siri'*. This siri' is related to faith. In the view of the Bugis-Makassar people, a person who is mate siri' is a person who has no shame (faith) in the slightest.<sup>38</sup>

Regarding the meaning of Siri' Mate Siri' according to Mr. Jusmadi as chairman of the Nuruddin Temappa Mosque, Kec. Suppa on January 16 2023 expressed his opinion in the interview that was conducted as follows.

"For example, in this example, they used mosque funds personally, if something like that means for me personally it has really disappeared, it's no longer siri`nya which has been lost, which means this is a matter of trust and it is a matter of religion and worship, if you misuse it, especially if you don't admit it, it's just a debt." "You can't, especially if it is misused, for example if someone is given something and then you say there isn't any and that is no longer acceptable in the eyes of society, especially in the eyes of Allah SWT".<sup>39</sup>

The same question was asked to Mr. Chairil Anwar as Treasurer of the Nuruddin Temappa Mosque, Suppa District on January 16 2023, expressing his opinion, namely:

"Of course it will give rise to distrust from the community towards the mosque management which will cause disharmony in management and can affect donations from the community".<sup>40</sup>

Then repeat the same question again to Mrs. Hj. Saribunga as the Community Shop of the Nuruddin Temappa Mosque, Suppa District, on January 16 2023 expressed his opinion as follows.

"In my opinion, we have to be fair, even if they have a high rank or not, we have to equalize our attitude towards them because if they have made a fatal mistake like that, they should just stop being administrators of the mosque, because Siri' Mate Siri' is related to faith. In the view of the Bugis, a person who is Mate Siri' Na is a person who no longer has the slightest sense of faith within him. What to do with a person like this who will never feel ashamed".<sup>41</sup>

Another interview with Mr. Sultan as the Nuruddin Temappa Mosque Community Shop Suppa District on January 24 2023.

"My opinion is that the mosque administrator who made a fatal mistake must be replaced with someone else who knows what Siri' Mate Siri' is so that the prosperity of the Nuruddin Temappa Mosque is maintained because of Siri, it is related to faith".<sup>42</sup>

Based on the interview above, it can be concluded that Siri' Mate Siri' according to them is something they no longer feel ashamed of or they have created public distrust of their actions and their faith and trust in Allah SWT is no longer strong.

The cultural value of Siri' Na Pacce connects local wisdom values and the concepts of siri' and pacce. Where this value is a concept for the image of previous society which originates from noble values that have become entrenched.

This happens to the Temappa community from the results of the interview above, that they are taught to have a high level of shame and self-esteem and they try to apply the Siri' Na Pacce character in all matters, including when managing mosque funds and so far there has never been any dishonesty in managing them. the mosque. This proves that the Temappa people are honest in carrying out their mandate. The concept of Siri' and Pacce is a teaching or principle for people to adhere to shame, self-respect and honesty.

And Accounting Ethics Practices illustrate the basic principles of ethics in sharia accounting. Where the Temappa community really prioritizes the ethics of integrity (honesty ethics), so if the community or mosque administrators really need funds, it is better not to use the mosque funds they hold because they prioritize the ethical principle of integrity in managing community finances or community donations. Handed over to the mosque and not for personal use.

#### 4. Discussion

Discussion of the results of this research is the core of a research report. In this section the author can present carefully and clearly the analysis of interview data and its discussion based on the literature review and theoretical review previously explained.

#### **Siri' Na Pacce Cultural Values for the Management of the Nuruddin Temappa Mosque, District. Suppa**

<sup>38</sup> Andi Faisal, 'Siri' and Pesse' Culture in the Makassar Accounting Frame', Curiosity, 2.8 (2016), p.22.

<sup>39</sup> Jusmadi, Chairman of the Nuruddin Temappa Mosque, Suppa District, in Temappa, January 16 2023

<sup>40</sup> Chairil Anwar, Treasurer of the Nuruddin Temappa Mosque, Suppa District, in Temappa, January 16 2023

<sup>41</sup> Hj.Saribunga, Nuruddin Temappa Mosque Community Shop, Suppa District, in Temappa, 16 January 2023

<sup>42</sup> Sultan, Nuruddin Temappa Mosque Community Shop Suppa District, in Temappa, 24 January 2023

The Value of Local Wisdom Siri' Na Pacce is the philosophy of life of the Makassar Bugis people which must be upheld. Because without it, there is no shame, no social interest and only want to win alone. The local wisdom values of Bugis Makassar do not only contain philosophical values, but are contained in various dimensions of values that are full of supporting human identity and dignity, in this case there are three cultural values that will be discussed, namely; Ethical Values, Aesthetic Values, and Moral Values.

a. Ethical Values

Suatu form of interpretation or self-esteem that can support, maintain and enhance human dignity. The following is an excerpt from an interview that describes ethical values, expressed by the Mosque Treasurer, Chairil Anwar:

"Siri' Na Pacce is where we maintain our self-respect and dignity as Bugis people, and it is true that Mr Jusmadi said Siri' Na Pacce, in Bugis we are called Akkasirikennga".<sup>43</sup>

b. Aesthetic value

Where there are values that include being firm in your stance, loyal, self-aware, wise, humble, polite, love and empathy. The following is the second excerpt from the interview which describes aesthetic values, expressed by the people of Temappa, Mr Sultan:

"Siri' Na Pacce is the life philosophy of the people of South Sulawesi which means self-respect and being strong in one's stance".<sup>44</sup>

c. Moral Values

Something recommendations, prohibitions, rights and obligations that dominate human actions to protect and defend their honor. The following is the third excerpt from the interview which describes the value of morality, expressed by the people of Temappa, Mrs Hj. Flower Essence:

"Siri' Na Pacce in Bugis society teaches us about moral morality in the form of recommendations, prohibitions, rights and obligations that dominate human actions to protect and defend their honor".<sup>45</sup>

The next expression from Mr. Jusmadi regarding the value of morality in siri' na pacce culture:

"Well, because this is related to religious teachings, this is very closely related to religious teachings, meaning that once you enter as administrator of this mosque you must prioritize the Siri' Na Pacce culture both institutionally and personally. Starting from arrangements such as; the use of the budget, budget management for the congregation (community)".<sup>46</sup>

Likewise with Mr Chairil Anwar's opinion regarding the value of morality in siri' na pacce culture:

"Because by having Siri' Na Pacce you can maintain your mandate as a mosque administrator to develop and prosper the mosque".<sup>47</sup>

Based on the discussion of the research results above, it can be explained that siri' na pacce culture is associated with three valuesculture, namely; first, Ethical Values where a person is taught to maintain self-respect and dignity as a native Bugis. Secondly, Aesthetic Value, a person's feeling of love for himself and not making mistakes that could make him humiliated or lowering his self-esteem, and thirdly, this Moral Value, if someone lowers their self-esteem they will not remain silent because it is called Siri' Na Pacce that they must defend their honor and dignity.

### **Ethical Practices of the Accounting Profession in Financial Management Carried Out by the Financial Management of the Nuruddin Temappa Mosque.**

Accounting professional ethics is a science that discusses good and bad human behavior or actions as far as human behavior can be understood towards work that requires training and mastery of special knowledge as an accountant. Where there are 3 things related to the ethics of the accounting profession, namely; Transparency, Honesty and Justice.

a. Transparency

Transparency is something that provides open and honest financial information to the public based on the consideration that the public has the right to know openly and thoroughly about the responsibilities carried out by the Takmir of the Mosque in managing the finances entrusted to him and his obedience to Allah SWT. and statutory regulations.

The following is an excerpt from an interview that describes the ethical practice of transparent accounting, expressed by the Chairman of the Mosque, Mr. Jusmadi:

"Well of course, that's very clear. That's why I have a principle that there are usually things that I don't agree with other people where people usually say; I've been given a donation but I don't know what to do

<sup>43</sup> Chairil Anwar, Treasurer of the Nuruddin Temappa Mosque, Suppa District, in Temappa 16 January 2023

<sup>44</sup> Sultan, Nuruddin Temappa Mosque Community Shop, Suppa District, in Temappa 24 January 2023

<sup>45</sup> Hj.Saribunga, Nuruddin Temappa Mosque Community Shop, Suppa District, in Temappa 16 January 2023

<sup>46</sup> Jusmadi, Chairman of the Nuruddin Temappa Mosque, Suppa District, in Temappa, January 16 2023

<sup>47</sup> Chairil Anwar, Treasurer of the Nuruddin Temappa Mosque, Suppa District, in Temappa 16 January 2023

with it, if you want to donate, just donate. My intention is to build this mosque, so it's up to them as a committee if they want to misuse it or use it. What is clear is that my intention as chairman of the mosque is to build a mosque. It's not possible if I bought the bricks myself, bought that and bought this because there is already a committee here so I as chairman of the mosque I hand it over to the committee so it's up to the committee to use the mosque funds for whatever they want and it is closely related that there is accountability to the committee so "What we hold to the committee is that if you really intend to build this mosque, give us confidence that apart from being responsible to Allah SWT, they can also be responsible to the community".<sup>48</sup>

The next expression from Mr. Jusmadi regarding transparent accounting ethical practices:

"Well, as I said earlier, I use the principle of openness, that if something I receive, for example, donations come in through me, I immediately report them to the mosque treasurer, and there is no such thing as saying that only the head of the mosque knows about the donations coming in because we often announce every Friday the donations that come in. in this mosque".<sup>49</sup>

#### b. Honesty

According to the Bugis people, honesty is one of the core values of Bugis culture, acting and speaking honestly in all stages of life, especially in matters relating to siri' na pacce on matters relating to law and property.

The following is an excerpt from the second interview which describes ethical accounting practices based on honesty, expressed by the Mosque Treasurer, Mr. Charil Anwar:

"So, as a Bugis person who upholds the Malempu tradition (honesty), I am responsible and obliged not only to Takmir Majid, but to society as a whole. My main responsibility lies with the Creator, namely Allah SWT. Why? Because I, as the mosque's financial manager (Treasurer), must be honest in recording financial reports. If it is clearly not in accordance with the actual situation in the mosque's financial reports, then sooner or later it will backfire. If this is discovered and I, as the person responsible for making financial reports, will certainly be siri' and mappakasiri' from my extended family. "Therefore, I practice integrity ethics by recording the receipt of donations and costs for each activity, as well as the mosque balance".<sup>50</sup>

The next expression from Mr. Charil Anwar regarding ethical accounting practices in honesty:

"We always remind you that it is your duty and responsibility as a mosque administrator to be honest in recording residents' donations, regardless of the amount".<sup>51</sup>

Likewise with Mr. Sultan's opinion regarding ethical accounting practices based on honesty:

"Give a warning to the mosque management as a lesson so that financial management at the Nuruddin Temappa Mosque can run well and honestly, especially regarding donations from incoming residents".<sup>52</sup>

#### c. Justice

Among the Bugis people they believe that justice is the same or equal or equal to each other, in the sense that justice is doing the right thing and everything is in the right place and in balance.

The following is an excerpt from the 3rd interview which describes the practice of accounting ethics in Justice, as expressed by the Mosque Treasurer, Mr. Charil Anwar:

"In my opinion, we have to be fair, even if they have a high rank or not, we have to equalize our attitude towards them because if they have made a fatal mistake like that, they should just stop being administrators of the mosque, because Siri' Mate Siri' is related to faith. In the view of the Bugis, a person who is Mate Siri' Na is a person who no longer has the slightest sense of faith within him. What to do with a person like this who will never feel ashamed".<sup>53</sup>

Based on the discussion of the research results above, it can be explained that Accounting Ethics Practice is divided into 3 things, namely; Transparency, Honesty and Justice where the Takmir of the Temappa Mosque, in reporting the mosque's finances, carries out transparency (openness) by announcing the amount of the mosque's balance every time there is income and expenditure to the public so that there is no dishonesty in recording financial reports. The Temappa community always prioritizes what is called justice because to the highest degree a person can be, if they have made a fatal mistake then they will receive the treatment they should receive.

In general, based on the discussion of the overall interview results, it can be concluded that the research results show that:

<sup>48</sup> Jusmadi, Chairman of the Nuruddin Temappa Mosque, Suppa District, in Temappa, January 16 2023

<sup>49</sup> Jusmadi, Chairman of the Nuruddin Temappa Mosque, Suppa District, in Temappa, January 16 2023

<sup>50</sup> Chairil Anwar, Treasurer of the Nuruddin Temappa Mosque, Suppa District, in Temappa, January 16 2023

<sup>51</sup> Chairil Anwar, Treasurer of the Nuruddin Temappa Mosque, Suppa District, in Temappa 16 January 2023

<sup>52</sup> Sultan, Nuruddin Temappa Mosque Community Shop, Suppa District, in Temappa 24 January 2023

<sup>53</sup> Hj.Saribunga, Nuruddin Temappa Mosque Community Shop, Suppa District, in Temappa, 16 January 2023

- 1) The Siri' Na Pacce culture of the Temappa people dominates under the name Siri Na Pacce, or what they often call Akkasirikenna, and the Siri' Na Pacce culture which is associated with three valuesculture, namely; first, Ethical Values where a person is taught to maintain self-respect and dignity as a native Bugis. secondly, Aesthetic Value, a person's feeling of love for himself and that he will not make mistakes that could make him humiliated or have his self-esteem lowered, and thirdly, this Moral Value, if someone lowers their self-esteem, they will not remain silent because it is called siri. ' na pacce that they must defend their honor and dignity.
- 2) Accounting Ethics Practices are divided into 3 things, namely; Transparency, Honesty and Justice where the Takmir of the Temappa Mosque, in reporting the mosque's finances, carries out transparency (openness) by announcing the amount of the mosque's balance every time there is income and expenditure to the public so that there is no dishonesty in recording financial reports. The Temappa people always prioritize justice because to the highest degree a person can be, if they have made a fatal mistake, they will receive the treatment they should receive.

When compared with similar previous research, this research is very close to the cultural values of local community wisdom, by making Siri' Na Pacce (shame, self-esteem and honesty) the basis for managing finances and building the Nuruddin Temappa Mosque, Suppa District. by applying the principles of accounting ethics.

## 5. Conclusion

Based on the results of the research and discussion that has been described regarding the Local Wisdom of Siri' Na Pacce in the Ethical Practices of the Accounting Profession at the Nuruddin Temappa Mosque, Suppa District, the author concludes that:

1. In the cultural values of siri' na pacce, the Temappa community really prioritizes the name Akkasirikenna, where siri' na pacce really upholds the name of shame, self-respect, as well as dignity and honesty. According to customary law, Article 18B paragraph (2) of the 1945 Constitution concerning the position of customary law must still be adjusted to statutory (written) regulations.
2. Accounting Professional Ethics regarding the financial reports of the Nuruddin Temappa Mosque, has fully prioritized ethical principles in recording financial reports. Using three things, namely; Transparency, Honesty and Justice. Where the Takmir of the Mosque and the Temappa community must carry out openness in recording financial reports that are honest and fair in making financial reports that are true and do not commit fraud.

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