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STUDY ON THE IMPLEMENTATION OF THE CODE OF ETHICS FOR FINANCIAL REPORTING BASED ON LOCAL WISDOM OF BUGIS CULTURE "MALEMPU' NA MAPACCING" IN TELLUMPANUA DISTRICT, PINRANG REGENCY

Herawati¹, State Islamic Institute IAIN Parepare, herawati@iainpare.ac.id

Andi Bahri², State Islamic Institute IAIN Parepare, andibahri@iainpare.ac.id

Ahmad Dzul Ilmi Syarifuddin³, State Islamic Institute IAIN Parepare, ahmaddzulilmi@iainpare.ac.id

Abstract: The Subdistrict Fund is an additional DAU (General Allocation Fund) budgeted by the Government in the State Revenue and Expenditure Budget for Fiscal Year 2019. However, the large subdistrict fund process is actually not in line with its good management. In fact, there are still many cases of misappropriation of sub-district funds in several areas. Local wisdom can be used as a basis for overcoming this problem, one of which is the local wisdom of the Bugis tribe's life values, namely malempu' na mapacding.

The research method used is a descriptive qualitative method. The data sources used are primary data, the data of which was obtained directly from interviews with parties who are competent in managing the Tellumpanua Village Fund, Suppa District and secondary data obtained from books, documents and journals/previous research theses which are related to this research. The data analysis techniques consist of data reduction, data presentation, and verification/drawing conclusions.

The research results show that first, The Tellumpanua Subdistrict Government uses an accounting system to manage subdistrict funds. There are two accounting systems used, namely manual and through input into a special application, namely SIKD (Regional Financial Information System). Then the report is made at the end of the year by explaining the LPJ and then forwarded to the sub-district, then to the district, then to the province and finally to the center. Second, the local wisdom of malempu' na mapacding is the basis for managing sub-district funds where the sub-district government strives to have honesty and cleanliness in reporting sub-district finances.

Keywords: Local Wisdom, Malempu' Na Mapacding, Reporting Code of Ethics, Subdistrict.

1. Introduction

Tellumpanua Village, Pinrang Regency is one of the villages that will receive General Allocation Funds from the government in the 2019 State Revenue and Expenditure Budget. Management of Village funds starts with program planning, continues with implementation, and after that accountability is carried out. The management of sub-district funds is adjusted to community needs and priority programs implemented by the sub-district government. Activities that focus on increasing community empowerment in Tellumpanua Village focus more on physical development. However, it should be noted that this planning stage was not informed to the general public, which led to a lack of transparency. This injustice arose due to a lack of awareness among the community, which was evident from the results of initial interviews with several local residents. This causes minimal community participation in activities funded by the sub-district.

Tellumpanua Subdistrict has carried out physical development using additional General Allocation Funds (DAU), such as making concrete roads in alleys and constructing a drainage system. This drainage is designed to channel rainwater naturally or artificially, both from the surface and below the surface, in order to manage the water in the area. Despite this, organization at the sub-district level is currently considered less appropriate to community needs, especially in the context of socio-cultural aspects which play a significant role in the status of indigenous communities, democratization, community involvement, as well as development and equitable development. Problems also include tensions between regions. In the context of equitable development, Tellumpanua Village often receives criticism, as conveyed by several residents in interviews. One example is the problem with the water supply by the Pamsimas system which often experiences problems, such as water not flowing to residents' homes. Residents have complained about this problem to the Pamsimas management, but there are still unresolved complaints.

The Ministry of Home Affairs has issued Minister of Home Affairs Regulation no. 130 of 2018, which discusses infrastructure development at the sub-district level. In article 3 paragraph 1, it is explained that this development is also intended to improve the quality of life of the community through the provision of basic social services.(Yolanda Permata Sari, 2021)¹

Minister of Finance Regulation Number 8/PMK.07/2020 is designed to provide financial assistance to regional governments through procedures for distributing additional general allocation funds in the 2020 fiscal year to meet sub-district budget needs, such as sub-district community empowerment programs.² The distribution of sub-district funds to each district/city is carried out based on the category of basic public services in that area, so that each region will receive a different additional allocation from general funds.

According to President Joko Widodo's statement, there has been increased attention to sub-districts during his administration. As part of the sub-district structure responsible for community services, sub-districts now receive additional budgets called sub-district funds. Based on interviews with the finance division, the Tellumpanua sub-district was assessed positively and received funds of around IDR 352,941,000 per sub-district. Minister of Home Affairs Regulation Number 130 of 2018 concerning the development of sub-district facilities and infrastructure as well as community empowerment in sub-districts, states that sub-district funds come from the Additional General Allocation Fund (Additional DAU)³. Therefore, it is important to closely monitor the sub-district fund distribution system in order to prevent losses and fraudulent activities.

Based on several previous studies, there are several main factors that encourage someone to misappropriate funds, including pressure, opportunity and rationalization. Pressure can come from difficult economic conditions, consumer lifestyles, and environments that trigger stress. Opportunities arise due to weak financial supervision, minimal community participation, and low levels of education, making it easier for fraud to occur. Rationalization occurs when a person believes that his or her actions are legitimate and has the right and authority over the funds, often with the short-sighted thought that he or she will recoup them someday.

Considering that in order to assess the health of an institution, the importance of financial reporting cannot be ignored. Therefore, preparing financial reports must be done carefully, without bias, and complying with applicable accounting norms is an important obligation. In Indonesia, accounting standards include Government Accounting Standards (SAP) issued by the Government Accounting Standards Committee (KSAP) and Financial Accounting Standards (SAK) issued by the Indonesian Accounting Association (IAI).⁴

¹ Yolanda Permata Sari, "Implementation of Village Funds to Improve the Development of Facilities and Infrastructure During the Covid-19 Period in Metro Cities", Jatinangor Scientific Journal, 2021.

² Yolanda Permata Sari, "Implementation of Village Funds to Improve the Development of Facilities and Infrastructure During the Covid-19 Period in Metro Cities"; Scientific Journal, Jatinangor, 2021.

³ 1Mashuri, 2Suwarno3Teguh Pramono, "Management of Village Funds in a Community Driven Development Perspective", Journal of Social Sciences and State Administration, Vol.4 No.1 of 2020.

⁴ Ayuk Yuliana, "Implementation of Financial Reporting Standards and Their Relationship with Ethics and Corporate Governance", Jurnal Ekonomika45, No.2 (June 2023).

Researchers are interested in conducting research in Tellumpanua Village, Pinrang Regency, because the significant difference with previous research lies in its location. Tellumpanua Village has residents from the Bugis tribe who are still very strong in carrying out their customs and traditions, even though they have experienced many changes over time. The problem that arises is the lack of effective communication between subdistrict officials and local communities, such as low community participation in managing subdistrict funds, which should involve them. Apart from that, ethical aspects are also a concern, especially in the context of implementing Financial Accounting Standards (SAK) and Government Accounting Systems (SAP), where the role of an accountant is very important.

Weak internal values refer to the lack of strong values within a person. These values reflect beliefs that influence individual actions. However, an imbalance in education can result in people becoming arrogant, eccentric, selfish, individualistic, materialistic, and too focused on worldly things, thus forgetting local wisdom values such as togetherness, politeness, kindness, religion, and mutual cooperation, which are the pillars of important in national character. By each individual maintaining these values, the opportunity for fraud can be reduced due to strong concern for others.

One important aspect in preserving local wisdom is maintaining the values of life. Local wisdom is a lifestyle that develops in a community and is passed down to the next generation. This is because in local culture and arts and culture there are many teachings about life, which help shape the personality of each individual.

One important aspect of South Sulawesi culture is that it prioritizes the life values or principles of its people. One of the principles known in this region is Malempu' na Mapacding, which is an integral part of Bugis-Makassar culture. In traditional Bugis-Makassar teachings, there is a saying that says "dua naompo' adecengeng e; alempureng' appaccingenge," which means that honesty and cleanliness have an important role in creating trust, expanding relationships, and making wise decisions.⁵ Therefore, these principles, namely Malempu' na Mapacding, must be considered and upheld by individuals in everyday life. Based on the background above, this research aims to find out the superiority value of "Malempu' Na Mapacding" as a basis for financial reporting in Tellumpanua Village, Pinrang Regency and to analyze how financial reporting standards are applied to produce quality and trustworthy financial reports, so that researchers carry out further research related to the Study of the Implementation of the Code of Ethics for Financial Reporting Based on Local Wisdom of the Bugis Culture of Malempu' Na Mapacding in Tellumpanua Village, Pinrang Regency.

2. Methodology

This research is descriptive research with qualitative methods using an ethnographic approach. The research location was carried out in Tellumpanua Village, Suppa District, Pinrang Regency. The main data in this research was obtained through interview techniques, direct observation, participation in group life, as well as in-depth collective discussions with various sources, which aimed to explore the values of local cultural wisdom. Related to the financial reporting code of ethics. The resource persons in this research consisted of sub-district officials and local residents, with questions that focused on aspects of sub-district financial reporting and local wisdom in Tellumpanua Village, Suppa District.

3. Results and Discussion

3.1. Form of application, code of ethics for financial reporting in Tellumpanua Village

The financial reporting code of ethics is a regulation that accounting standard setters must follow when they design accounting standards. In addition, financial accounting and reporting administrators must also comply with this code of ethics in carrying out their duties. Users of financial reports are also expected to comply with this code of ethics in order to understand the information contained in financial reports.⁶ Government accounting principles such as accountability, transparency and state financial management do not only apply to the central government, but also to regional entities such as sub-districts.

The aim of accounting ethics is to safeguard the interests of society, ensure fairness in financial reporting, prevent fraud, and build public trust. Apart from that, another aim is to provide comprehensive, accurate and relevant information so that it can be used as a basis for evaluating past financial decisions and as a guide for external parties, including local governments, for the future. This aims to make financial reporting a responsibility in all sub-districts.

The amount of sub-district funds received by each sub-district is certainly not small, and in managing large finances, financial reporting is very necessary so that financial data is broken down in detail. The author conducted interviews with several respondents as a source of accurate data, and the above statement was

⁵ Sa'adal Jannah "Internalization of Macca Na Malempu' Values in Islamic Business Ethics as an Effort to Increase CV Customers. Idlan Waranie Perkasa (Mabello Indonesia)" Journal of Sharia Economics, Finance and Banking, No. 2 (2020)

⁶ Umi Riyanti, "Analysis of Government Financial Reports on Highways and Water Resources of Pelalawan Regency", (Bachelor thesis: faculty of economics and social sciences 2011) p 21.

further emphasized by the informant, Mr. Suardi Suaib, SE. As Tellumpanua Village Head who doubles as KPA (Budget User Authority) on October 23 2023

"There are two funds that come down from the center, namely community empowerment funds, facilities and infrastructure funds. The funds for facilities and infrastructure are Rp. 350 million and community empowerment is Rp. 25 million. Funds of Rp. 350 million will be discussed that this will do the work so that the funds will be immediately given for realization."⁷

Budget data and realization of general allocation funds in Tellumpanua Village starting from 2019-2022.

Work Plan and Changes to the Regional Work Unit Budget (RKPA-SKPD) Tellumpanua Village, Suppa District, Pinrang Regency, Fiscal Year 2019

DESCRIPTION	Calculation Details	
	Volume	Price
Concrete rebate for LHR Hallway of BTN Bili Bili Complex	1	IDR 18,923,830,000
Design Services	1	IDR 3,785,000
Supervision Services	1	IDR 1,892,000
Baba Siradje Road concrete rebate	1	IDR 190,036,100
Design Services	1	IDR 3,801,000
Supervision Services	1	IDR 1,900,000
Rebate Concrete Hallway on Jalan Bompatue	1	IDR 74,531,600
Design Services	1	IDR 1,491,000
Supervision Services	1	IDR 745,000
Making Drainage in Lappa-Lappae	1	IDR 69,788,000
Design Services	1	IDR 1,395,000

Work Plan and Changes to the Regional Work Unit Budget (RKPA-SKPD) Tellumpanua Village, Suppa District, Pinrang Regency, Fiscal Year 2020

DESCRIPTION	Calculation Details	
	Volume	Price
Capital Expenditures for Road Construction Procurement		IDR 344,386,300
Construction of a concrete rebate road (Jl. HA Arsyad) to the south of the field	1	IDR 144,320,200
Design Services	1	IDR 2,886,000
Supervision Services	1	IDR 1,443,000
Construction of a concrete rebate road (Jl. HA Arsyad) to the west of the field	1	IDR 190,036,100
Design Services	1	IDR 3,801,000
Supervision Services	1	IDR 1,900,000

Work Plan and Budget Changes for Regional Work Units (RKPA-SKPD) Tellumpanua Village, Suppa District, Pinrang Regency, Fiscal Year 2021

DESCRIPTION	Calculation Details	
	Volume	Price
Purchase monitoring and planning services for Tellumpanua Village		
Supervision costs for the construction of concrete rebates, drainage and talud in Tellumpanua Village		
Construction Supervision	Package	IDR 2,400,000

⁷ Suardi Suaib, Head of Tellumpanua Village, Pinrang Regency interview conducted in Tellumpanua Village, 23 October 2023

Planning costs for the construction of concrete rebates, drains and taluds in Tellumpanua Village		
Simple building planning costs	Package	IDR 5,200,000
Concrete rebate Jln. H. Take Link. Labili bili, Tellumpanua Village		
Concrete rebate; Width 4 M	M1	IDR 800,000
Capital expenditure for making environmental talud labili bili, Tellumpanua Village		
Sirtu with ptotexy	m	IDR 357,000
Capital expenditure for water buildings		IDR 176,080,000

Work Plan and Changes to the Regional Work Unit Budget (RKPA-SKPD) Tellumpanua Village, Suppa District, Pinrang Regency, Fiscal Year 2022

DESCRIPTION	Calculation Details	
	Volume	Price
Concrete rebate Lr.1 Jln. Tellumpanua Village Scouts		IDR 60,000,000
Concrete rebate for Lorong 1 Jalan Pramuka	1 package	IDR 60,000,000
Concrete rebate Lr.2 Jln. P. Ganjeng, Tellumpanua Village		IDR 135,000,000
Rebate concrete for Lorong 2 Jalan P. Ganjeng	1 package	IDR 135,000,000
Drainage Jln. Tellumpanua Village Scouts		IDR 155,000,000
Pramuka Road Drainage	1 package	IDR 155,000,000

Data Source: Responsibility Report Sheet

A clearer description of the form of implementation, the code of ethics for financial reporting in Tellumpanua Village, Pinrang Regency, the author describes the results of interviews with several respondents as sources of accurate data, and the questions above are further emphasized by the informant Tahir, S.Ak as Assistant Financial Manager in Tellumpanua Village Pinrang Regency on 23 October 2023.

"Yes, after the funds that come down from the center are IDR 350 million for facilities and infrastructure, then IDR 25 million for community empowerment, we will hold a deliberation to immediately determine the funds that will be realized, the development of which has been designed until 2023, for example, then given to each area is given responsibility."⁸

The interview was carried out again using the same questions with a different informant, Syaharuddin as manager of auxiliary goods in Tellumpanua Village, Pinrang Regency on October 23 2023.

"Unlike villages which have certain areas to manage village funds that come from the center, in sub-districts there are no specific areas that manage these funds. We immediately discuss what matters require funds as previously designed and then we immediately realize them using the funds. "which comes down from the center which is divided into 2 parts of the fund as said by the village head and Mr Tahir."⁹

The interview was conducted again using different questions with a different informant, Tahir, S.Ak as assistant financial manager, on October 23 2023.

"We in this sub-district certainly have a financial reporting process which is carried out every 3 months. The initial process for applying for disbursement of sub-district funds begins with the sub-district treasurer submitting a request to the regional government for the detailed disbursement process of funds, then when the funds have been disbursed, an LPJ is made according to what is specified, then after the LPJ is made it is then input into the SIKD application. (Regional Financial Information System)."¹⁰

The interview was carried out again using different questions but with the same informant, Tahir, S.Ak as

⁸ Tahir, S.Ak, Assistant Financial Manager for Tellumpanua Village, Pinrang Regency, interview conducted in Tellumpanua Village, 23 October 2023

⁹ Syaharuddin, Assistant Property Manager, Tellumpanua Village, Pinrang Regency, interview conducted in Tellumpanua Village, 23 October 2023

¹⁰ Tahir, S.Ak, Assistant Financial Manager for Tellumpanua Village, Pinrang Regency, interview conducted in Tellumpanua Village, 23 October 2023

assistant financial manager in Tellumpanua Village, Pinrang Regency on October 23 2023.

"Talking about whether the Tellumpanua sub-district government applies a code of ethics for financial reporting in managing funds, my answer is that we have implemented the code of ethics, such as responsibility, objectivity and so on, but talking about financial reporting, we only focus on reporting the use of the budget, in essence in that sub-district Just reporting and accountability for budget use."¹¹

The interview was carried out again using the same questions with a different informant, Syaharuddin as manager of auxiliary goods in Tellumpanua Village, Pinrang Regency on October 23 2023.

"Yes, in the sub-district we only focus on reporting budget accountability, we make the LPJ and then the financial reporting goes to the regional government. We just input the LPJ results in the SIKD application, then the regional government manages it."¹²

The interview was carried out again using the same questions with a different informant, Nurlina, S.Ak as KPSPAM SEPAKAT in Tellumpanua Village, Pinrang Regency on October 23 2023.

"As Pamsimas treasurer, in financial reporting I apply the General SAK financial reporting code of ethics, which is the general cash book that is used."¹³

Based on the results of interviews conducted with the Tellumpanua Subdistrict government, it can be concluded that the Tellumpanua Subdistrict government uses a manual accounting system, where when managing finances (subdistrict funds) they record them in a book then at the end of each year they make an accountability report (LPJ) then input them into the SIKD application (Regional Financial Information System), that is where the local government in Pinrang Regency will manage finances according to budget usage reporting from Tellumpanua Subdistrict.

Then the researcher also conducted an interview with one of the residents of Tellumpanua Subdistrict as a source of accurate data regarding the community's response to the management of subdistrict funds by the Tellumpanua Subdistrict government. Informant named Hasmirati, S.ST as a resident of Tellumpanua Village, on October 24 2023.

"As the people of Tellumpanua sub-district, if you look at the management of sub-district funds, the sub-district government is transparent, because every time there is development or policies taken by the sub-district government it always goes through a deliberation first, but perhaps there are also people who are not present at the deliberation who only accept It's just a decision from the sub-district government because it is considered that this is the best decision for the sub-district in the future. "If we talk about the reporting code of ethics, I think it is quite responsible, there is objectivity in financial reporting and most importantly, the physical form of the construction is visible."¹⁴

The interview was carried out again using the same questions with a different informant, Nawir Usman Isa, a resident of Tellumpanua Village, Pinrang Regency on October 24 2023.

"In my opinion, the management of funds by the Tellumpanua sub-district government is very transparent too, because every time there is an activity or development, the sub-district government always sends meeting invitations to resident representatives and residents can also participate if they want."¹⁵

Based on the results of interviews conducted with the Tellumpanua Village community, it can be concluded that the Tellumpanua Village government is good at managing village funds. Proven by the way the sub-district government involves the community in managing sub-district funds by holding joint deliberations before using the funds for common interests, this can also be called transparency in managing sub-district funds because to achieve transparency, organizations or agencies must provide information related to activities and governance. to stakeholders that are accurate, complete and available in a timely manner. This means not all information is available to the public.¹⁶for example in village development, training to improve human resources and so on.

¹¹ Tahir, S.Ak, Assistant Financial Manager for Tellumpanua Village, Pinrang Regency, interview conducted in Tellumpanua Village, 23 October 2023

¹² Syaharuddin, Assistant Property Manager, Tellumpanua Village, Pinrang Regency, interview conducted in Tellumpanua Village, 23 October 2023

¹³ Nurlina, S.Ak, KPSPAM SEPAKAT Tellumpanua Village, Pinrang Regency interview conducted in Tellumpanua Village, 23 October 2023

¹⁴ Hasmirati, S.ST, Community of Tellumpanua Village, Pinrang Regency, interview conducted in Tellumpanua Village, 24 October 2023

¹⁵ Nawir Usman Isa, Tellumpanua Village Community, Pinrang Regency interview conducted in Tellumpanua Village, 24 October 2023

¹⁶ 1 Andi Ayu Frihatni, 2 Nirwana 3 Syamsuddin, "Application of Government Accounting Standards in Realizing Financial Transparency and Accountability of the Parepare City Government", Journal of Economics and Business, Vol.4 No.3 of 2021.

The author in the interview above applies phenomenological theory by using life experience as a basis for understanding social, cultural, political and historical contexts. In the interview process, informants from the Tellumpanua Subdistrict Government responded to the researcher's questions based on their life experiences while serving as Subdistrict Government, including aspects of political, social and cultural experiences in serving the people of Tellumpanua Subdistrict.

The author makes a comparison with previous research conducted by Ahmad Yamin in his research entitled "Participatory Use of Village Funds Based on Local Wisdom" where the results of research conducted by Ahmad Yamin found that one of the approaches used for the use of village funds by the community was to overcome irregularities. This accountant's code of ethics is to apply cultural values as a form of local wisdom. The research results show that the village government has implemented an accountant's code of ethics in managing village funds with the hope of improving community welfare, and evaluation of the use of village funds is under the responsibility of the village government.¹⁷ The difference between Ahmad Yamin's research and researchers lies in the topic and focus of the research. Ahmad Yamin's research focuses more on community perceptions regarding the participatory use of village resources based on local wisdom, of course with the village government's awareness of implementing the code of ethics for accountants, while the researcher focuses more on implementing the code of ethics for financial reporting based on local wisdom in Tellumpanua Village, Pinrang Regency, with emphasis on local wisdom called Malempu' Na Mapacking.

3.2. The role of local wisdom Malempu' Na Mapacking in financial reporting in Tellumpanua Village, Pinrang Regency

Local wisdom is an integral part of a society's culture, inseparable from the language used. Generally, this wisdom is passed down from generation to generation through oral tradition, as is the case with the Bugis tribe. They have unique characteristics in life values, language and culture that are inherent in their local wisdom.

Armia Derivation of the cultural concept of mental programming, which is divided into three levels, namely:

- a. Universal level, namely the program mentality that all individuals have reaches the universal level. Where this mental program is completely related to society.
- b. Collective level, refers to the mindset shared by some individuals, not the entire population. At this level, the mindset is associated with a particular spiritual group and is accessible to understanding.
- c. The individual level includes unique spiritual programs, where each person has a different spiritual program and no two programs are exactly the same.

With toHowever, a small portion of spiritual programs relate to individuals, while others may derive learning from society, organizations, or other entities.

Social sciences often cannot be measured directly by the construct, requiring at least two different measures. Armila's spiritual program is explained through two main contracts, namely values and culture. Values refer to general tendencies in describing one thing in relation to others, including measurements of beliefs, attitudes, and personality. Meanwhile, culture is a mental program that involves thoughts, emotions and actions, often referred to as "mental software". This programming begins in the family environment and extends to the surrounding environment, including schools, youth groups, work environments, and society as a whole. Therefore, culture creates a value system that is embraced by various environments, from families to society at large.

Cultural heritage transmitted from one generation to the next through several means, including family and community. The family as the smallest social unit plays an important role in preserving values, traditions and language, while the community also plays a role in preserving culture through ceremonies, folklore, mythology, rituals and traditional songs. Each region has a unique cultural heritage that has been preserved from generation to generation, which differentiates one region from another.

Accounting and culture are interrelated. Accounting influences culture and vice versa. So, if understood properly, this SAHABAT event is a platform where accounting and culture blend together. Each year, in different locations, participants discuss how accounting practices can be adapted to local culture, utilizing Indonesia's cultural diversity as inspiration for the development of inclusive accounting models. This illustrates how accounting not only adapts to culture, but also grows together with the rich culture that exists in Indonesia. Cultural experts who took part in this event played an important role in building a knowledge base that supports local accounting development.

Researchers have examined the local wisdom of the Bugis tribe, especially the concept of "Malempu Na Mapacking" which describes honest and clean life values. Honesty is very important in the financial reporting

¹⁷ Ahmad Yamin, "Participatory Use of Village Funds Based on Local Wisdom", Journal of Social Sciences and Education, No.2 (2021).

of Tellumpanua Village because it ensures wise financial reporting for the future. However, honesty alone is not enough, clean morals and transparency are also crucial. Being clean at work not only builds a career, but is also the foundation for preventing misuse of Village funds. Therefore, apart from honesty, sub-district governments also need to adhere to the value of "Mapaccing" or cleanliness.

A clearer explanation regarding the importance of local wisdom as a basis for reporting village funds in Tellumpanua Village, Pinrang Regency, the author describes the results of interviews from several respondents as a source of accurate data, and the questions above are further emphasized by the informant Tahir, S.Ak as assistant financial manager in Tellumpanua Village, Pinrang Regency on October 23 2023.

"Yes, it is very important if local wisdom is used as a basis for reporting sub-district finances because many sub-district regulations are created because of local wisdom, one of which is holding sub-district deliberations where we involve the community to find out the condition of sub-district funds, of course prioritizing honest ethics, open and clean. "The sub-district meeting is a long-standing habit of the people here, we usually call this activity Tudang Sipulung (Meeting)."¹⁸

The interview was carried out again using the same questions with a different informant, Syaharuddin as manager of auxiliary goods in Tellumpanua Village, Pinrang Regency on October 23 2023.

"For me, it's important because it avoids KKN (Collusion, Corruption and Nepotism), and to be honest, here we work using a family system, meaning that we consider the residents we serve as family, not other people, because in the past at this sub-district office the staff have been like that. , it feels good if you are sipakamase maseki' in doing something."¹⁹

This was confirmed again by another informant, Nurlina, S.Ak as treasurer of KPSPAM SEPAKAT Tellumpanua Village, on October 23 2023.

"For KPSPAM itself, we always try to adapt to the conditions of the people before designing something, as we know, we are a Bugis tribe, lots of messages from parents who previously served in this office are used as role models for us, and also now the era is very sophisticated, not like before. something that is done traditionally, so basically we just adapt."²⁰

Based on the results of interviews conducted with the Tellumpanua Village government, it can be concluded that the Tellumpanua Village government considers local wisdom to be very important as a basis for financial reporting. This is proven by the local wisdom that they apply every day, namely mutual cooperation, Sipakamase-mase, and Tudang Sipulung (Meeting). The sub-district government really appreciates the messages of previous people before those in office, they use these messages as guidelines. As a Bugis tribe, it is natural for us to respect local wisdom, because it is a legacy from our predecessors. In sub-district financial reporting, it could be said that previous people were more skilled at managing even though the methods used were still simple.

Another interview was conducted with the informant, Suardi Suaib, SE as head of Tellumpanua subdistrict who also serves as KPA (Budget User Authority), on October 23 2023.

"Yes, that's right, what is being implemented is local wisdom as we mean by malempu' na mapaccing that we here will try to continue to uphold what is called honesty and cleanliness in terms of financial reporting."²¹

The interview was carried out again using the same questions with a different informant, Tahir, S.Ak as assistant financial manager in Tellumpanua Village, Pintang Regency on October 23 2023.

"Yes, it is important malempu' na mapaccing, we will of course try to be honest and clean in financial reporting because it talks about development funds for sub-districts which must be reported according to what is in the field or what has been realized for the community, of course."²²

Agrees with the previous informant, Syaharuddin as manager of auxiliary goods, on October 23 2023.

"That's what we always try to do, we really need people who are capable and honest and clean, when we talk about human resources, that's what we always prioritize in serving the community."²³

This was confirmed again by another informant, Nurlina, S.Ak as KPSPAM SEPAKAT, on October 23

¹⁸ Tahir, S.Ak, Assistant Financial Manager for Tellumpanua Village, Pinrang Regency, interview conducted in Tellumpanua Village, 23 October 2023

¹⁹ Syaharuddin, Assistant Property Manager, Tellumpanua Village, Pinrang Regency, interview conducted in Tellumpanua Village, 23 October 2023

²⁰ Nurlina, S.Ak KPSPAM SEPAKAT Tellumpanua Village, Pinrang Regency interview conducted in Tellumpanua Village, 23 October 2023

²¹ Suardi Suaib, SE, Head of Tellumpanua Village, Tellumpanua Village, Pinrang Regency, interview conducted in Tellumpanua Village, 23 October 2023

²² Tahir, S.Ak, Assistant Financial Manager for Tellumpanua Village, Pinrang Regency, interview conducted in Tellumpanua Village, 23 October 2023

²³ Syaharuddin, Assistant Property Manager, Tellumpanua Village, Pinrang Regency, interview conducted in Tellumpanua Village, 23 October 2023

2023.

"We have to be honest, we manage the money specifically for Pamsimas, which in our opinion is not a small amount of money, even if, for example, there is a need such as buying a pen or book, we choose to use our own personal money because we are afraid of being held accountable if something is missing, when it comes to our cleanliness. trying to be as clean as possible in financial reporting comes back to each individual."²⁴

Based on the results of interviews with the Tellumpanua Subdistrict government, they stated their commitment to implementing Malempu values; Na Mapacding in financial reporting. Malempu', which refers to honesty, is emphasized as a principle that must be improved through human resource development. Mapacding, which describes cleanliness, is seen as an obligation for sub-district governments in terms of financial reporting. They believe that the integrity of officials is the key to preventing misuse of funds or corruption in Tellumpanua Village.

Then the researcher also conducted an interview with one of the residents of Tellumpanua Village as a source of accurate data regarding the community's response to the local wisdom of malempu' na mapacding as the basis for the Tellumpanua Village government in financial reporting. The informant named Hasmirati, S.ST as a resident of Tellumpanua Village, on October 24 2023.

"Related to these 2 points, namely malempu' na mapacding which means honest and clean, in my opinion the sub-district government should have these two points where in sub-district financial reporting it requires good accountability and of course transparency towards the community, and of course procedures which are also the basis ."²⁵

The interview was carried out again using the same questions with a different informant, Nawir Usman Isa, a resident of Tellumpanua Village, Pinrang Regency on October 24 2023.

"In my opinion, regarding the honesty of the Tellumpanua Subdistrict government, I have no doubts because so far the Tellumpanua Subdistrict government has been very transparent, always involving the residents, regarding the issue of cleanliness, I don't know because we can't just judge this person as clean, but for me, morals are better. The main thing is to be honest."²⁶

Based on the results of interviews conducted with the Tellumpanua Village community, it can be concluded that the Tellumpanua Village government is very transparent in managing village funds where the community is always involved and this has fulfilled the life values of the Bugis tribe, namely malempu'. As for mapping for the community, it is also important for the Tellumpanua Subdistrict government to produce good accountability.

Behavioral theory links local wisdom with ethics, one of which is community values. Values can include the characteristics an individual has had since childhood, but this theory highlights how character can change due to various factors.

It happened that the Tellumpanua District Government taught the value of honesty from an early age, which was implemented in financial reporting. Fraud has never occurred, confirming integrity in carrying out duties. This reflects adherence to a code of ethics, which promotes good behavior and adherence to social norms.

This behavioral theory explains how a person can change their behavior based on certain factors. In interviews in Tellumpanua Village, it was seen that government officials there really followed these rules by preferring to use personal money for small needs such as books or pens, rather than using funds from the Village.

The author makes a comparison with previous research conducted by Syafridayani in her research entitled "Study of the Bugis Cultural Philosophy of Malempu' Na Mapacding in Managing Village Finances to Suppress Fraudulent Practices". The results of research conducted by Syafridayani found that Pattiro Bajo village officials considered the Malempu' na Mapacding philosophy as a cultural value that was very suitable to be applied in government agencies. These cultural values, which they understand and apply, can control individual actions in managing village finances. This produces quality financial reports that can be accounted for by the government and Allah SWT.²⁷ The difference between Syafridayani's research and researchers is that Syafridayani focuses on applying the Bugis cultural philosophy of Malempu' na Mapacding in managing

²⁴ Nurlina, S.Ak, KPSPAM SEPAKAT Tellumpanua Village, Pinrang Regency interview conducted in Tellumpanua Village, 23 October 2023

²⁵ Hasmirati, S.ST, Community of Tellumpanua Village, Pinrang Regency, interview conducted in Tellumpanua Village, 24 October 2023

²⁶ Nawir Usman Isa, Tellumpanua Village Community, Pinrang Regency interview conducted in Tellumpanua Village, 24 October 2023

²⁷ Syafridayani, "Study of the Bugis Cultural Philosophy of Malempu' na Mapacding in Managing Village Finances to Suppress Fraudulent Practices," 2018 Faculty of Islamic Economics and Business, Accounting Department.

village finances to reduce fraudulent practices. Meanwhile, the researcher focuses on the Tellumpanua Subdistrict Government, making the local wisdom of Malempu' na Mapacccing important as a basis for the financial reporting code of ethics.

In general, based on the overall interview results, it can be concluded that the research results show that first, the Tellumpanua Subdistrict government uses an accounting system in managing subdistrict funds. There are two types of financial reporting used, namely manual and through input into a special application, namely SIKD (regional financial information system). Then the report is made at the end of the year by explaining the LPJ and then forwarded to the sub-district, then to the district, then to the province and finally to the center. Second, the local wisdom of malempu' na mapacccing is the basis for managing sub-district funds where the sub-district government strives to have honesty and cleanliness in reporting sub-district finances.

When compared with similar previous research, this research is very closely related to the local wisdom of the community, by making the principle of life malempu' na mapacccing (honest and clean) the basis for sub-district financial reporting.

4. Conclusion

Based on the results of research and discussion regarding "Study of the Implementation of the Code of Ethics for Financial Reporting Based on Local Wisdom, Bugis Culture, Malempu' Na Mapacccing in Tellumpanua Village, Pinrang Regency," several conclusions can be drawn as follows:

1. The Tellumpanua Subdistrict Government uses an accounting code of ethics in managing village funds. There are two types of financial reporting used, namely manual and input in a special application. An example of manual accounting uses general cash reports, basic accounting equations, and balance sheets which are recorded in a special book, whereas when using an application there is something called the SIKD application (regional financial information system) all financial data is input into the application and then reported to the sub-district, then the district, next to the provinces, and finally to the center.
2. The Tellumpanua Subdistrict Government makes local wisdom important as a basis for managing subdistrict funds. Local wisdom that is preserved such as mutual cooperation, tudang sipulung, and sipakamase-mase in carrying out the mandate. As for the local wisdom of malempu' na mapacccing, the Tellumpanua Village government has always and will try to have these two points because they have been instilled for a long time by previous people who worked at the Tellumpanua Village office.

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