

Green Winged Accountant: Makassar Version of the “Pappasang Tu Riolo” Cultural Approach

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Abstract

This study aims to explore how the role of an accountant who migrates to interpret and apply the Makassar version of the Pappasang Tu Riolo values. The research was motivated by the presence of nomads with an educational background of accountants who came from the Makassar tribe which researchers called Green Winged Accountants with the cultural approach of Pappasang Tu Riolo. The approach used in this research uses interviewing techniques that cannot be separated from the eight codes of ethics for accountants in Indonesia. The findings of this study, when linked with the Makassar version of the accountant's code of ethics and culture of Pappasang Tu Riolo, have three main points, namely, first, responsibility to God, meaning that everything that is done must be done based on his orders and stay away from prohibitions. Second, accountability to others ensures that they do not differentiate as social beings who are still in a productive work and cultural order, but must maintain harmony and dignity in society. Third, responsibility to oneself, which means ensuring that every time someone does a job, he fulfills his obligations or keeps a predetermined commitment.

Keywords: Accountants, Culture, Green Winged Accountant

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Introduction

Basically, culture is a human way of life, as a response or rather adaptation to the environment. Theoretically, people who live in a different physical environment will have different cultures. A culture, however, cannot be separated from the space in which culture is built (Kadir & Thaba, 2019). From the cultural diversity and character of the area, the culture and character of the Indonesian nation was formed. This diversity enriches the cultural treasures and reinforces the identity of the plurality of Indonesians (Azis, Saleh, & Suriani, 2020).

Local wisdom in foreign languages is often conceptualized as local wisdom or local genius (Abbas, 2013). Every ethnic group that is present in this world, is present with its culture, which was born from their respective local geniuses, which are embedded in the form of life values. This is also reflected in the ethnic groups living in the archipelago, including the Bugis-Makassar ethnic group, namely the ethnic groups that inhabit the southern part of Sulawesi (Badewi, 2019). The Bugis and Makassar ethnicities are two of the four major ethnicities in South Sulawesi. In essence, the culture and outlook of life of the Bugis people are generally the same and in harmony with the culture and way of life of the Makassar people. Therefore discussing Bugis culture is difficult to separate from discussing Makassar culture (Syarif, Sumarmi, & Astina, 2016).

In South Sulawesi, the values of local wisdom are stored in various media, including: oral and written. The writing media is written through the *lontaraq* script. In this *lontaraq*, the Bugis Makassar keeps the knowledge and wisdom of their past, including various cultural

expressions. According to Manyambeang (1997: 73), *Lontaraq* has a double meaning, namely that on the one hand it means the writings found on palm leaves, but on the other hand it means history (Abbas, 2013). One form of the '*Lontaraq Ugi* / Bugis script' which deals with wisdom and is full of values and characters is known as '*ppaseng*' which means messages, advice, and wills. '*Paseng*' is a statement that contains the value of character and the art of beauty in language, besides that the message in the Bugis language can also function as a social system, as well as a cultural system in the Bugis community group. This term is often called '*pappaseng to-riolo*' (messages of the old parents) which is an oral literary culture in Bugis society that was spoken by parents to their generation so that they know how to behave and behave well in society. The Bugis community needs to know deeply about its importance (*pappaseng*/message) as a will of parents to their children and grandchildren (the community) to serve as a guide or guide in navigating the ark of life (Suhra, 2019).

Methods

This research uses descriptive qualitative research methods (Zuada, Samad, & Aisyah, 2019), which can be interpreted as a problem-solving process that is investigated by describing the current state of the subject and research object based on the facts that appear or how they are (Hidayat, 2020). Data collection techniques are carried out by interviews, observation, research notes and documentation (Kesuma, 2020). Critical data was obtained by interviewing identified informants (Mufti, Kurnia, Karim, & Samad, 2020). The role of the accountant is measured by researchers based on the accountant's code of ethics which consists of 8 question items. When the question is answered, respondents are immediately directed to the next appropriate topic based on their answer to the question (Ax & Greve, 2017). The data or information is collected so that the information needed to analyze the problem is obtained (Magdalena Silawati Samosir, 2020). Then the final step is to draw conclusions from the results of the analysis obtained (Sukino, Samad, Mangngasing, & Rivai, 2019). This methodology was used in this study (Vasiurenko, Oleg, Lyashenko Vyacheslav, Branova, Valeria, Deineko, 2020).

Accountants Code of Ethics

An employee has a good performance if the employee is able to do the same job or exceeds the standards or criteria that have been set together in the organization. On the other hand, an employee does not have a good performance if the work is less than the standards or criteria that have been set together. A successful and effective organization is an organization with well-performing individuals. If employees who work in an organization have good performance, the organization will achieve efficiency or success (Hardiyono, Hamid, & Yusuf, 2017). Accountant is a position that has influence in an organization, because accountants are responsible for the organization's financial statements. So if accountants in an organization dare to commit fraud, how can the performance of an organization be said to be good (Setiawati, 2016). Because job satisfaction is the result of working conditions in the organization (Mandala & Astika, 2019). According to the Indonesian Accounting Association (IAI), the ethical principles of accountants or accountants' code of ethics include eight statements (IAI, 1998, in Ludigdo, 2007). The eight points of the statement are things that should be owned by an accountant, namely:

Professional Responsibilities

That accountants, in carrying out their responsibilities as professionals, must always use moral and professional considerations in all their activities. Because the level of error accuracy will be smaller and can be used as a benchmark if the work done is truly efficient (Napitupulu, 2018). There are three values of responsibility in the *pappasang tu riolo* people

of Makassar, namely: responsibility to god, responsibility to fellow human beings and responsibility to yourself.

Public Interest

Accountants as members of IAI are obliged to always act within the framework of serving the public, respecting the public interest, and showing commitment to professionalism. This increases their current awareness of the public and generates data in a way that provides evidence of the impact of the organizers (Gilmore, Glow, & Johanson, 2017). The values of public interest in *pappasang tu riolo* Makassar people are honest with the people (public interest). The country will be safe and prosperous: (a) When the king has been honest. *Punna malambusuki namangasseng karaenga*. (b) If the wishes of the people are in line with the wishes of the authorities. *Punna akrurung gaukmo tumakparasanganga*.

Integrity

An accountant as a professional, in maintaining and enhancing public trust, must fulfill his professional responsibilities by maintaining the highest possible integrity. The values of integrity in *pappasang tu riolo* people of Makassar are only with high morale accompanied by sincere intentions to God in carrying out professional duties to achieve success '*Resopa siagang tambung ri karaenga nalatei pangamaseang*', courageous in the truth '*Baranipi rigauk kontu tojeng*', brave do the right thing, be firm and wise in carrying out the rules or agreements with '*Jarreki rianji namalukmu kana-kana*'.

Objectivity

In fulfilling their professional obligations, every accountant as a member of IAI must maintain objectivity and be free from conflicts of interest. Objectivity values in *pappasang tu riolo* Makassar people. The leader will last his position if he holds the following values; be honest with God. *Malambusuk mangeri karaeng sekrea*, be honest with the people. *Malambusuk mangeri tumappakrasangengnga*, be honest with yourself. *Malambusuk mangeri batang kalenna*, honest in everything the eye sees and hears. *Malambusuk mangeri sangkamma nacinika mata*.

Competence and Professional Prudence

Accountants are required to carry out their professional services with full care, competence and diligence, and have an obligation to maintain their professional knowledge and skills at the level necessary to ensure that clients or employers benefit from competent professional services based on developments in practice, legislation, and the most advanced techniques. Values of professional competence and prudence in the Makassar *pappasang tu riolo*, when he will act (do something) he really understands what will be done and its impact. Work will not be carried out if it is not known what it is and for what it is. *Apa-apa erok na gaukang siagang ero nakanang nacinipi dallekanna, nakira-kira bokona*. Have broad insight. *Mangngassempi ri sesena rapanga*.

Confidentiality

Accountants must respect the confidentiality of information obtained in the course of performing professional services and may not use or disclose such information without consent, unless there is a professional or legal right or obligation to disclose it. Confidentiality values in *pappasang tu riolo* Makassar people. Three principles of luck in life; Keeping yourself from disgraceful acts. *Ampisangkai kalenna anggaukang gauk kodia*, keeping the mouth from telling lies. *Ampisangkai lilana ri kana-kana kodia*, keeping your heart from evil thoughts. *Ampisangkai atinna ri nawa-nawa kodia*.

Professional Behavior

Accountants as professionals are required to behave consistently in line with a good professional reputation and avoid actions that can discredit their profession. Culture is concerned with simple aspects of management, such as integrity and accountability, such as the interaction between managers and employees (Ameen, Ahmed, & Abd Hafez, 2018). Because organizations often need to beat analysts' forecasts, management strategy is generally related to organizational performance (Chen, Che, Zheng, & You, 2020). Values professional behavior in *pappasang tu riolo* people of Makassar is to work diligently because the results you get from your own efforts are showing your glory. *Akkaresoko nasaba' tenamo antu ansauruki lakbirika wasselek tittik songokta.*

Technical Standards

Accountants in carrying out their professional duties must refer to and comply with relevant technical standards and professional standards. If cultural values have become a guideline for the formation of organizational rules, then organizational culture can contribute to performance (Muhtasom, Abdul, Mus, Bijang, & Latief, 2017). The values of technical standards in the *pappasang tu riolo* people of Makassar; united in hard work (continuously). *Akbulo sibatangki namareso tamatappu.* (Teamwork), behave in accordance with the provisions of Custom and Religion. *Mabaji panggaukang risesena adaka siagang saraka.*

Green Winged Accountant

According to Blue Sky in Peter Fisk (95; 2010) green wings are idealists, highly committed, and conscientious. Idealistic nature is owned by someone who acts based on empirical experiences, such as education, cultural culture and habits, to achieve maximum results. Idealism appears slowly in someone, and manifests itself in the form of behavior, attitudes, ideas or ways of thinking. The green color means nature and the environment is able to do work in a relaxed atmosphere. When connected to nature, green represents plant life and sustainable growth. Green also means balance, nature, spring, and rebirth. This is a symbol of prosperity.

Psychologically, green is very helpful for someone in balancing emotions and facilitates openness in communicating with anyone. Therefore the color green is auras for someone with a plegmatic personality type, namely the dominating peace within a person who can be a mediator in every difference, and also prefers to avoid things that smell of conflict. Green winged accountant is the name given to someone who has obtained a bachelor's degree in the faculty of economics in the accounting department of a university who acts in the form of behavior, attitude, based on empirical experience, and cultural culture to get maximum results. A green winged accountant is a practical and simple person with a love for the environment and a balanced analysis who is able to show respect and care and is able to calmly solve any problem, controlling the situation until it is resolved. Good performance of accountant educators can help achieve organizational goals (Alam & Alam, 2019). Because education is the key to achieving a satisfying and dignified life (Yi-Wei, 2020).

Conclusion

The ethics of an accountant in carrying out his professional responsibilities has its own meaning if it is associated with the Makassar version of the *pappasang to riolo*. The Makassar version of *pappasang to riolo* concluded that from the eight codes of ethics for accountants, there are three most important things, namely responsibility to one God, responsibility to fellow humans, and responsibility to oneself. *First*, responsibility to God, meaning that everything that is done must be done according to his orders and stay away

from his prohibitions. Everything that someone does in the world is all returned to God, and will be judged by one God. *Second*, responsibility to fellow human beings means that as social beings who are always in a responsible work environment and society, they do not make differences as a division, so they must maintain unity and integrity in the community. Responsibility is an obligation to bear all the consequences, so that each individual is able to communicate for mutual agreement. *Third*, responsibility to oneself means that if someone does a job, he always fulfills his promises or keeps commitments that have been made previously.

The existence of public awareness to study and preserve Bugis-Makassar local wisdom in various perspectives illustrates that these local values need to be socialized in the younger generation, and convey to the outside world that Indonesia, especially South Sulawesi, has noble noble values. In transferring cultural values, South Sulawesi must also portray its role as one of the factors that contribute to the improvement of the life of the wider community. Cultural values taught by ancestors through Pappaseng can appear in various forms, both in art, artifacts, norms, customs and ways of speaking (Hasniati, Hamdat, Fatimah, & Zainal, 2020).

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