

## Reinforcing Bugis Culture Values And Adopting In Village Financial Management Patterns

Khairul Shaleh<sup>1</sup>, Obsatar Sinaga<sup>2</sup>, Mohd Haizam Saudi<sup>3</sup>

<sup>1</sup>Widyatama University

<sup>2</sup>Padjadjaran University

<sup>3</sup>Widyatama University

<sup>1</sup>khairul.shaleh@widyatama.ac.id

**Article History:** Received: 10 January 2021; Revised: 12 February 2021; Accepted: 27 March 2021; Published online: 20 April 2021

**Abstract:** Adopting the main values of Bugis culture into the village financial management system is an innovative step to color financial activities with primary and noble values in a Bugis cultural perspective. The objective of the research was to try to adopt the main values of Bugis culture into the village financial management system. This research is a descriptive qualitative study (interpretive paradigm) using the Spradley version of the Ethnographic model, combined with the literature review to formulate a pattern of village financial management by adopting Bugis cultural values. *Alempureng* values (honesty), *Amaccang* (scholarship), *Asitinajang* (propriety), and *Agattengeng* (firmness) and *Reso* (business) are some of the main values in Bugis culture which have the same opportunities as other cultural values, adopted into the village government implementation system in general and in the pattern of village financial management, specifically. Through the personalization of cultural values into the organizers of the village government and especially the self-administrators of village finance as an effort to create a clean and noble village administration.

**Keywords:** Bugis Culture, Village Financial Management, Village Government

### 1. Background

“Makkadai Kajao Lalo’dong; iana riobbireng, Arumpone, Makkada aja’ muala tanettaneng tania tanettanemmu. Waramparang tania waramparanmmu, nataniato mana’mu. Aja’to mupassu’ tedong natania tedonmmu, enrengenge annyarang taniae nyarammu. Aja’ to muala aju riwetta wali natania iko mpetta waliwi”

"Kajao Lali'dong said; that was called for, Arumpone, namely; don't take plants that you don't plant. Do not take property that is not your property and not your property. Also do not remove buffalo from their cages that are not your buffalo. Likewise a horse that is not your horse. Don't also take the wood with the tip and bottom of it, while not the one you put on it "

A piece of talk from *Kajao Lali'dong* (Advisor) to a king (*Arumpone*) about the wisdom that must be possessed by a person who is occupying the throne. Advice on actions that may and may not be carried out by a king when he is at the peak of his power, if he wants to increase and prosper the country, while maintaining the dignity of the kingdom (Rahim, 2012; Hadi & Muhammad, 2019). At that time, by the Bugis community, the title of Kajao was attached to a person who had broad intelligence and insight, and was equipped with a wise attitude in the contents of his advice. Still related to the advice, the previous person (*Toriolo*), argued that what determines human beings is the functioning and role of human traits, so that people who become human beings are the values in a Bugis culture.

The advice conveyed by *Kajao* to a king is advice for the king to carry out a system of royal government by holding the value of honesty and avoiding authoritarian actions against his people. Such an attitude, for Kajao will create a better community life, trust and love for the king gets a place in the hearts of his people. The attitude of protection given by the king will produce a sense of security in carrying out the social and economic activities of the community. of course the virtue that is demonstrated and practiced in managing the wheels of government should not only be owned by one who is enthroned, the same attitude must also be possessed by the community and will be virtue values that are believed and applied in everyday life. The notion of values that are believed and applied collectively in a group of people is a bugis pengangan in carrying out social obligations that are integrated in individual characteristics. Confidence in the values that apply in a particular community group is known as local culture.

The main values in the society of Bugis become the handle of life that is inherited from the predecessors (*Toriolo*), contains the wisdom that was applied in the past life and is still accepted in today's life. *Alempureng*

values (honesty), *amaccang* (scholarship), *isitinajang* (propriety), *agatengeng* (persistence), and *Reso* (try), are the values found in the Bugis community. Some of these values are the values of several other values that are valid in the Bugis community. Although the main value has long colored the journey in the life of the Bugis community, but with the rapid discovery in the field of technology, it has led to changes in the pattern of socio-economic actions, including the impact on changing patterns of interaction in the lives of the Bugis community. The strong flow of change is a challenge for the main values of Bugis culture, especially for those who claim to be *bugis*. The extent to which these values can become life control has an influence on the determination of attitudes and actions in the midst of a strong current of technological dominance. If not, then the main value in the culture of the bugis will be threatened with uprooting from the root of the life of the culprit community. At the same time emphasizing that the value is a temporal value and far from the nature of universality, of course such conditions are not expected.

Since the government of the Republic of Indonesia has established rural areas as administrative areas under the authority of the village government, since then, villages through village government authorities have been given the authority to develop rural areas in accordance with the available potential. The delegation of authority to the village government has the consequence of the obligation of the central, provincial and district / city governments to allocate a number of budgets to the village government in accordance with statutory provisions. Still in the same regulation, all revenues (Revenues) are regulated in the Village (Village) Income and Expenditure Budget mechanism, including all expenditures. A new chapter in the village government bureaucracy system, receiving and managing a budget of billions of rupiah amid limited human resource support and community conditions, some still live within economic constraints. The principle of compliance with managing village finance which is a subsection of state finance must be administered and accounted for its use in accordance with the regulations on village financial management<sup>1</sup> (Permendagri Number 20 of 2018). Implementing the principle of compliance with village financial management is not just about supporting the readiness of resources from the village apparatus, it is necessary to understand the process of village financial management, from the initial stage to the stage of accountability. First and foremost of all these stages, each component that is directly or indirectly involved in the village financial management process is important to build attitudes and mentality over the noble values which are the identity of the culture of the archipelago, such as *Alempureng* (honesty) values, *amaccang* (scholarship), *isitinajang* (propriety), *agatengeng* (constancy), and *Reso* (Try).

Although the practice of the noble values of culture cannot be measured like the technical competencies possessed by individuals, the role of the idea of noble cultural values in the village financial management system will be the moral guidance in acting on each work environment, including in the village government bureaucracy. Equipping the noble values of culture in the implementation of village financial management for the village apparatus and the operational system itself, will be a force for the implementation of village finance in accordance with regulatory provisions based on the noble values of the local culture. The trust or trust that has been given by the village community to the village government bureaucracy will be compensated in the form of clean and responsible service and administration of the village government. Good service will be felt by rural communities, to what extent the satisfaction felt by the community is certainly returned to the assessment of the community itself. The higher level of satisfaction felt by all rural community groups will create a positive perception, and generate a sense of optimism that the community will have a better future for the village. Presenting public trust through the implementation of clean and responsible village government is the most concrete way to get support from village community participation in the implementation of rural development.

Trust that is accompanied by participation from the village community is the result of the implementation of a clean village government along with excellent service provided to rural communities. The achievement of such performance is not solely due to the impact of the competence and professional character of the bureaucracy within the village government environment. There are noble values of culture that are built inherently in the affective dimension and have implications for collective action in the system of village government bureaucratic organizations. The forming value of collective action shown in the village government bureaucracy system is built in accordance with the main values in the local culture, textually using cultural values such as the value of *Alempureng* (honesty), *amaccang* (scholarship), *isitinajang* (propriety), *agatengeng* (constancy), and *reso* (Business). Each value has different concepts and meanings, and needs to be reinterpreted according to the current social reality. Reinterpretation of the past cultural values of the Bugis contextually with the latest social phenomena, needs to be done to answer the relevance of the situation and values that are adopted without removing the content of the value of the culture, as believed by the former (Toriolo).

## 2. Formulation of the problem

Adopting the main values of *Bugis* culture into the village financial management system is an innovative step to color financial activities with primary and noble values in a Bugis cultural perspective. The main values used are, *Alempureng* (honesty), *amaccang* (scholarship), *isitinajang* (propriety), *agatengeng* (persistence), and *reso* (try) are noble values that live in the Bugis culture and become a guide for bugis people in living each side real life. Based on the description of the thoughts described in the previous section. The main issue in this study, reinterpreting the main values in the culture of Bugis contextually and adopting into the village financial management system.

## 3. Research purposes

In line with the formulation of the problem, the purpose of conducting research seeks to adopt the core values of Bugis culture into the village financial management system.

## 4. Literature review

The Bugis people together with their culture are one of the tribes found in Southeast Asia, occupying the southwestern part of the island of Sulawesi and entering the grass of the Andronesian family. South Sulawesi is a Bugis tribal domicile, an Sulawesi peninsula whose inhabitants are most active in cultivating land. Information on the origin of the bugis is still a debate among many people, especially among anthropologists. In contrast to the tribes in the western part, they have archeological heritage such as the Hindu-Buddhist monument, becoming a clue to the origin of a community group somewhere. On the mainland of Sulawesi there are no legacies of past artifacts that can be a clue to the origin of the Bugis tribe (Pelras, 1996).

In the life of the Bugis community, the socio-cultural order that governs community life is poured in the form of literary works that have the content of advice about the act of "behaving well". This kind of advice is usually conveyed in the form of *dandang pa 'kacapi*, accompanied by traditional *kacapi* musical instruments. The song drummer and the *kacapi* player are played by the same person. The lyrics of the song that was sung contained ancestral advice, the community bugis called it *elong to-matoa* and *elong to-panrita*. The tradition of *kacapi* drumming is still well preserved until now, usually performed in cultural events that are held regularly in their homeland and in some regions which in fact have different traditions to foreign countries.

### *Alempureng* (honesty)

The value of honesty or in the language of Bugis is called *alempureng*, one of the main noble values should be owned by a king when running the wheels of government. The attitude of honesty that is owned by a king then becomes a role model for the people to behave in the same way. The value of honesty from the beginning of the engagement by *Kajao Lali'dong* (Advisor) to the holders of the royal throne, in the form of noble values that should be owned by a king experienced expansion into the main values that should be owned by every individual in the Bugis community. Honesty as a noble value is a conception of abstraction, its existence is still in the area of moral idealism. In order to have operational strength, the noble values of honesty need to be given a more concrete derivative explanation in order to have implications in the life of the Bugis community. *La Manussa 'Toakkarageng* as a wise and intelligent person, realizing the importance of honesty values is interpreted concretely in order to have applied strength in the social life of the Bugis community. In the Bugis cultural history written in *lontara*, *La Manussa 'Toakkarageng*, states that there are four types of honest actions, namely,

1. Forgive the person who wronged him
2. It is believed that it is not cheating, meaning that it is leaned against and does not lie
3. Do not neglect what is not his right
4. For him it is only called good if enjoyed together and does not look good if only for him

These four points are a description of the main values of honesty, as well as being a criterion for actions taken by a person who is enthroned and acts from the community. Breaking one of these criteria means violating normative noble values.

### *Amaccang* (Scholar)

Starting from the word *acca*, in everyday conversation the bugis means "smart-clever". Some Bugis anthropologists call it a scholar, and *Amaccang* as a scholar (*pannawanawa*). It is fitting for a king to have extensive knowledge and insight. The need for knowledge for a king is useful as an instrument to process

government properly and correctly. Pannawanawa's attitude will put a king in a careful manner in acting, the breadth of knowledge and insight he has, making a king wiser in making royal decisions. Being a strong kingdom, a king amaccang is not enough, all elements in the structure of the kingdom must be filled by people who share the same character as the king, amaccang. The collectivity of the nature of the *amaccang* possessed by all elements in the structure of the kingdom will be a force that can bring better progress to the kingdom.

*Matinro-e ri lariangbanngi* also explained that what is called *pannawanawa* is a sincere person, his mind is always searching until he finds a solution to the problem at hand. This statement implies that a scholar should place himself in an attitude that always thinks for the public interest, and all is done as an intellectual responsibility inherent in a person who is a person. The contribution of thought that spills in scientific conversation is a contribution to the improvement of people's lives, and everything is done with full responsibility in situations of feeling sincere.

### **Asitinajang (Propriety)**

In Bugis language vocabulary, asitinajang begins with the word tinaja which means "suitable, appropriate, appropriate or appropriate". In the *Lontara* bugis written "*Patudanngi Tudammu, Puanroi Onromu*" means "occupy your position, occupy your place" meaning everything is in its proper place. Misrepresenting the position as it is, creating a *mappasitinaja* situation for the bugis is an act of destroying the order and is considered an act of wrongdoing. The value of propriety (*Asitinajang*) is related to the value of *makamaka* which is like physical and spiritual abilities. If applied in a government system, a leader must have both of these abilities.

The propriety value which plays a role in *lataddampare* is reminiscent of advice passed down by the ancestors of Bugis

"Don't be greedy, don't want too high a position, if you also can't improve the country. Later, if you search for new ones, you appear, then when you search, you just say it. "

### **Agattengeng (constancy)**

In the language of bugis, *agattengeng* - which means "firmness" begins with the word *getteng* other than to mean steadfast, also means "obedient-principle", or faithful to conviction, strong and resilient in the establishment, closely holding a will.

Four acts of constancy according to *tociug*

1. Don't break promises
2. Do not cancel the decision
3. Don't change the agreement
4. If talking and acting, do not stop before completing

### **Reso (Trying)**

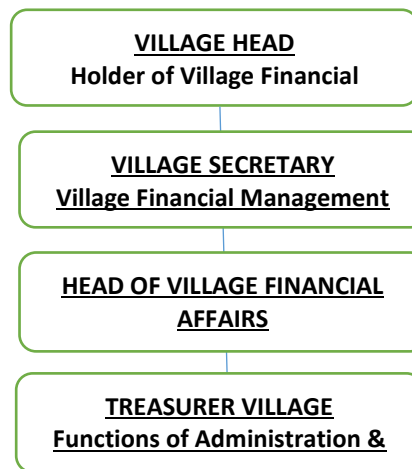
Business value is the key to applying the main values before. The value of honesty, scholarship, propriety, and new determination will have real implications if it has business value. In *Lontara* described about *reso*.

"*E Kalaki! De'gaga garo pallaongmmu muonro risere laleng? Lanaritu riaseng kedo matuna gau' temmakketuju. Re'kua de'gaga pallaongmmu, laoko ri barugae mengkalinga bicara ade', iare'ga laoko ri pasa'e mengkalinga ada pabbahu. Mapatoko sia kalaki! Nasaba' resopa natinulu', temmanngingi' malomo naletei pammasena dewatae*"

For writings in *Lontara* itself, denounce people who have no business, who lazily spend their time. "Hi, my children! Have no work, then you just play around. That is what is called contempt and deeds are of no use. If there is no job, go to the hall to hear about customs, or do you market to hear the seller's character. Be diligent in trying, O my children because with hard work and perseverance and boredom overflowing with the grace of God.

### **Village Financial Management Structure**

Based on the provisions of the Minister of Home Affairs Number 20 of 2018 concerning village financial management. The financial management structure is as follows:



**Figure. 1 Village Financial Management Structure**

### Previous Research

Reinterpreting cultural values that are believed and held as a way of life in a bugis society is an attempt to contextualize past values into the present situation. The value of the *siri 'na pacce* culture is the noble value of the bugis person who has a sacred content because it has the meaning of "identity or self-esteem". The philosophical meaning in the noble *siri 'na pacce* value is the identity of the bugis community and is always a lifeline. Along with social change, the Bugis community in the midst of modernity, the meaning of the *siri 'na pacce* value is not only philosophically charged, the same value has a charge of psychological meaning. The value of *siri 'na pacce* has the meaning of "motivation" for the bugis. Motivational expressions, especially for bugis people who are trying their luck overseas "Never Return Before Successful". Attaching the *siri* value to the expression means "embarrassed" when going home without results. In modern society, *siri* experiences a widening of meaning that needs to be read contextually (Sri Rahayu, 2018).

In culture known cultural values and cultural objects (Poerwanto, 2010). Cultural values are moral norms that are believed to have a charge of truth in the social interaction of society. while cultural objects are a characteristic that is owned by tribal-based community groups that are attached to objects, such as traditional houses, traditional clothing, and other cultural objects. Along with the encouragement of community migration, acculturation of culture has become a visible phenomenon amid the diversity of society. The form of acculturation appears in the effort to adopt a culture of objects and blend with the local object culture to respond to the market tastes of the local community (Budhi, 2015).

The professional code of ethics that binds to a public accountant is an ethical guideline when carrying out his duties as an auditor. The values contained in the professional code of ethics become a sign to act ethically in carrying out professional duties. Complete appreciation of the code of ethics, an accountant is not enough to only understand the code of ethics formally, but deeper is needed appreciation of the noble values that are integrated in the accountant. To achieve a more complete level of appreciation, the values contained in the code of ethics of the accountant profession must be in line with the ethical values that have been built up in an accountant himself, long before undergoing the profession as a public accountant. Adopting the main values of Bugis culture into the code of ethics of the public accounting profession is an effort to harmonize ethical values in the accounting profession with a noble cultural value, for the accounting profession under the umbrella of a public accounting firm in the working area of Makassar (Muhammad Aras Prabowo, 2018). Bugis cultural value perspective 1). *lempu* are supported by *tongeng*, *getteng*, *asitinajang*, *amaccang*, and *warani*, 2). *Pacce* is produced from *sipakatau*, *sipakalebbi*, *sipakainge*, *sipatokkong*, and *sipakarennu*, 3). *reso*, and 4). *Appesona ri dewata seuwwae* as an instrument in the actualization of the code of ethics, because the code of ethics will not exist if there is no practice in it. In another study, it is still in the study of Bugis culture and the accountant's code of ethics, concluding that

there is a value of *togeng* (Truth), *warani* (Brave), and *reso* (Business) when the auditor issues an opinion on the results of examination of financial statements. These values have a fairly strong influence on the auditor's independence when issuing opinions on financial statements (Darwis Lannai, 2016).

In other studies, trying to understand the cultural values of Bugis unites within the bugis, and gives implications for actions in everyday life and in the professional environment. Accountants who work as public accountants and work in public accounting firms, with a Bugis ethnic background, in their professional lives tend to apply Bugis cultural values such as honesty (*alempureng*), intelligence (*amaccang*), politeness (*asitinajang*), perseverance (*agettengeng*), trying (*reso*) and Self-Esteem / Shy (*siri*) (Dervish Lannai, 2017).

## 5. Research methodology

This research is a descriptive qualitative study (interpretive paradigm) using the Spradley version of the Ethnographic model, combined with the literature review to formulate a pattern of village financial management by adopting Bugis cultural values. Understanding a local culture can be done by mingling and observing directly the role of culture in the lives of local people (Spradley, 1980). Understanding in depth the Bugis culture is taken by collecting library data that examines the noble values of Bugis culture. In addition to using library data as a literary source, this study uses ancient sources of historical evidence in the form of ancient writing (*lontara*), which can be obtained from several cultural history magazines under the management of the South Sulawesi provincial government. In order to understand the content and meaning in ancient writings, the researchers extracted information through interviews with several experts in the field of anthropology and archeology, including interviewing descendants of past aristocrats that still exist today.

## 6. Discussion

### Adopting Bugis Cultural Values:

#### *Alempureng* (honesty) and Village Financial Accounting

The era of modernity, the value of honesty is a difficult attitude to find. Conversely, dishonesty becomes a characteristic that is found and inherent in human actions. the contradictory nature of honesty and dishonesty continues to flare up and finally on various occasions dishonesty always emerges as a winner. These two properties are values that have an abstract form, this trait will appear when behavior on the basis of honesty or dishonesty manifests itself in the form of action. Some events, occurring in several places, in the circle of family, working environment, social organization, practices of dishonesty appear in plain view. The advice of the previous person (*Toriolo*) about the value of *alempureng* (honesty) must be revived in the individual in every action in social, economic, and political life, including within the government environment in this discussion is the village government. Actions that are charged with dishonesty have implications for the losses suffered by many people, especially if the action is taken on the public sector. Like, actions on the use of public budgets.

Revitalizing the value of *alempureng* (honesty) in every organizer of public affairs, is an urgent need amid the rampant acts of abuse of public funds that continue to spread in every joint government. The village government is one of the lowest joints of hierarchical governance in Indonesia, and incidentally has been the last stronghold of the guardian of the noble values of local culture, not free from dishonest acts. Re-instilling the noble values of the local culture of Bugis, namely *alempureng* (honesty) in every operation of the village government, especially for the executors of managing village finance, is a step in the effort to produce a clean village government.

Although the implementation of village management has been regulated in detail in the Minister of Home Affairs Regulation Number 20 of 2018, it is not yet adequate without including the elements of the noble values of local culture. To be a guideline for executors of village financial management to always act in accordance with wild values that are believed to be the same truth by the local community.

#### *Amaccang* (Scholar) and Village Financial Accounting

Honest attitude is the basic characteristic of all village government organizers, but honesty is not enough to produce a clean and accountable government. *Alempureng* values (honesty) that are not built from the nature of *amaccang* (scholarship) will become a field of fraud, and vice versa, the nature of *amaccang* without being based on *alempureng* values will create criminals from the bureaucratic circle itself. The combination of *Alempureng* and *amaccang* values should be owned by village bureaucrats and then changing from noble cultural values into characteristics that are integrated into the bureaucracy. Both noble cultural values become a value tool for village bureaucrats in providing the best service in accordance with the basic tasks and inherent functions.

The value of *amaccang* (Scholarly) contextually, in the pattern of village financial management is interpreted as the technical competency dimension possessed by the element of management (Treasurer, Head of Financial Affairs) carrying out their functions and duties in presenting village financial reports in accordance with the applicable formal rules. The financial statements presented do not only mean monetary as a formal responsibility at the district government level, more than that, elements in the financial statements are expressions of honesty (factual) and do not violate local cultural norms, as well as moral responsibility of government officials to society and to god.

### **Asitinajang (Compliance) and Village Financial Management**

In Bugis language vocabulary, *asitinajang* begins with the word *tinaja* which means "suitable, appropriate, appropriate or appropriate". In the *Lontara* bugis written "*Patudanngi Tudammu, Puanroi Onromu*" means "occupy your position, occupy your place" meaning everything is in its proper place. Local wisdom in Bugis culture, *asitinajang* has become one of the main values in the social life of the community. *asitinajang* is a wise message that was brought up by *Toriolo* to the king about "proper and inappropriate" actions for a king who was occupying the throne. This advice, in its development, spreads to people's lives outside the kingdom as a norm of behavior in ordinary social interactions. *Asitinajang* is a phrase in Bugis language which means that in every position, status, there are appropriate actions taken in accordance with their position, as well as being signs for inappropriate actions.

Personalization of the *asitinajang* cultural value to the village financial manager will be an instrument for managers to treat village finances "appropriately", in accordance with applicable regulations. The managerial action that relies on the value of *asitinajang* means that the action is appropriate (*tinaja*) with the management order, and if the opposite situation occurs, it will create the condition of *mappasitinaja* for the bugis is an act of corrupting the order and is considered a wrongdoing. Financial orientation in the cultural values of *Asitinajang* is to create orderliness in village financial management since the planning, implementation, reporting and accountability phases.

### **Agattengeng (firmness) and Village Financial Management**

In the language of bugis, *agattengeng* - which means "firmness" begins with the word *getteng* other than to mean steadfast, also means "obedient-principle", or faithful to conviction, strong and resilient in the establishment, tightly holding a will. As most people say that people are "hard" bugis, this image is also pinned to the Makassar tribe, none other than a family group. The hard attitude that appears to the bugis person is a manifestation of the *agattengeng* cultural values that have been integrated into the life of the Bugis tribe.

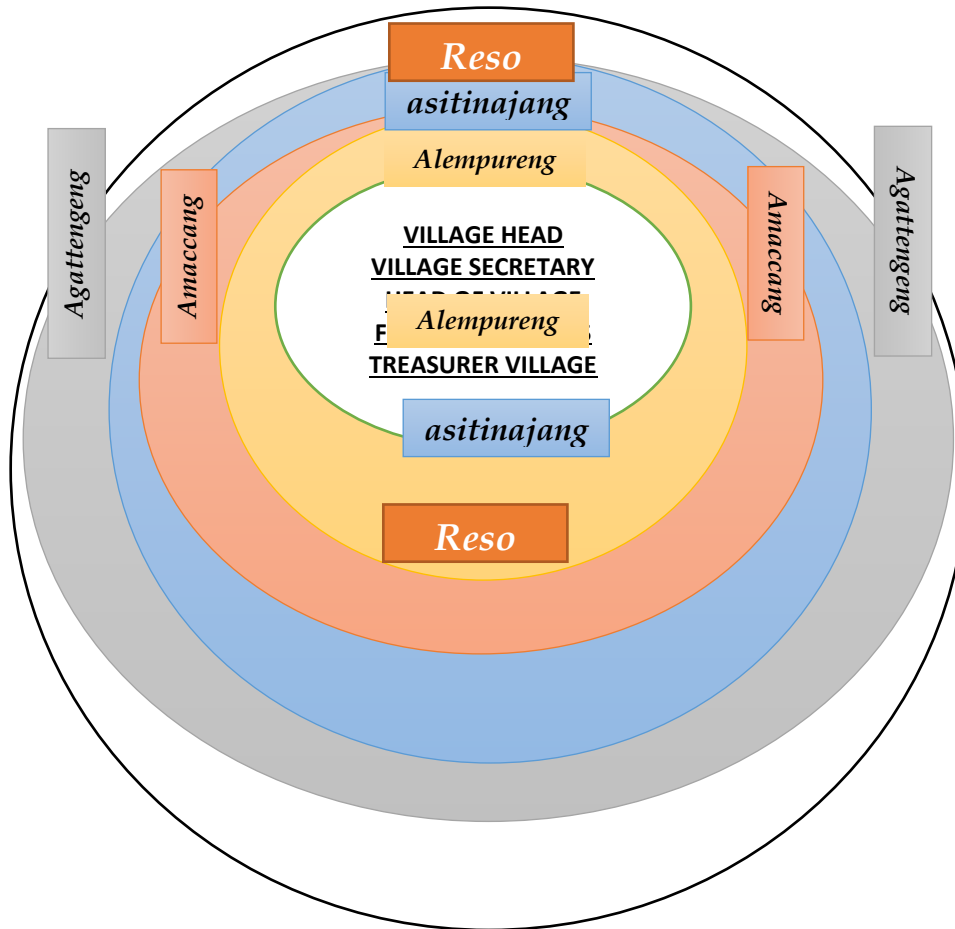
The word *getteng* is a basic word that forms the term *agattengeng* which will mean "obedient-principle", or similar to "consistency". In the field of accounting, the word *consistency* is oriented towards the meaning of the method, meaning that the methods in accounting used are always the same so that the financial statements presented meet the requirements to be compared with the financial statements in the previous or after periods. Different from the meaning of accounting, the meaning of *consistency* behind the word *agattengeng* in cultural values is normative, meaning actions that are based on norms and beliefs.

Personification of *agattengeng* cultural values in the village financial manager will shape attitudes and actions of constancy, and consistency in applying the value of *alempureng* (honesty), *amaccang* (scholarship), *asitinajang* (propriety) in carrying out the tasks of village financial management. The stronger the value of *agattengeng* unites in the manager, the greater the influence on behavior and actions that are reflected.

### **Reso (Trying) and Management of Village Finance**

Implementing *Alempureng* (honesty) values, *amaccang* (scholarship), *asitinajang* (propriety), and *agattengeng* (firmness) in the work environment are not easy jobs. The number of external factors can be an obstacle for financial managers to carry out the noble values of the Bugis culture amid its position as treasurer and head of financial affairs, always in contact with nominal money. According to an anthropologist specializing in Bugis culture, the main values of Bugis culture, *alempureng* values (honesty), *amaccang* (scholarship), *asitinajang* (propriety), and *agattengeng* (perseverance) into everyday life, including work environment need to be *reso* (Business). All cultural values will have real implications if they have the business value of each of the actors. Likewise, the cultural values of the person who has been personified into the village apparatus, especially the elements of village financial management will have positive implications for the implementation of village government, if the value of present in the village apparatus on the basis of awareness of vital values (honesty),

*amaccang* (scholarship) , *asitinajang* (propriety), and *agattengeng* (constancy) bring clean and responsible village government in the midst of rural communities.



**Figure.2**  
**Bugis Cultural Values And Village Financial Management**

Sequentially the *alempureng* value (honesty) is a basic value, the earliest needed to be owned by the village financial manager. Then followed by the next value sequentially, the *Amaccang* value (scholarship), *Asitinajang* (propriety), and *Agattengeng* (firmness). This value becomes a personalized character in the village financial manager. In the outermost circle, there is a *reso* value (business) which means that all the main values will have an impact on the administration of the village government, if all elements of the village apparatus, especially financial management elements, and are initiated by the village head to apply all values the main values of Bugis culture into every activity of the village government organization.

### 7. Conclusion

Village finance is the most risky area in the village government bureaucratic environment. Efforts to control the risks found in village finance, the government issued a financial management regulation package for the village government. However, the regulation package that is expected to be a financial risk control instrument only contains technical guidelines for village financial management for financial management. This regulation does not have a dimension of morality value that can reduce the potential for harming desire in the village government. Construction of Bugis cultural values is one alternative value that can be adopted into the pattern of village financial management through management elements. *Alempureng* values (honesty), *Amaccang* (scholarship), *Asitinajang* (propriety), and *Agattengeng* (firmness) and *reso* (trying) are some of the main values in Bugis culture which have the same opportunities as other cultural values, adopted into the village government implementation system in general and specifically in the pattern of village financial management, as an effort to create a clean and noble village administration.



---

**References**

1. Budhi, S. 2015. Bugis Pagatan: Migration, Adaptation And Identity *Iosr Journal Of Humanities And Social Science (Iosr-Jhss)* Volume 20, 8.
2. Darwis Lannai, F. N., Sitti Hajar 2017. Auditor Accountability Within Framework Of Bugis Cultural Values: Cpa Firms Study In Makassar City. *Research Journal Of Finance And Accounting*, 8.
3. Darwis Lannai, M. A. P. 2016. Strengthening The Auditor Ethics With Bugis Culture Value In Phenomenology Perspective At Makassar-Indonesia. *Australian Journal Of Basic And Applied Sciences*, 10, 11.
4. Hadi, N. U., & Muhammad, B. (2019). Factors Influencing Postgraduate Students' Performance: A high order top down structural equation modelling approach. *Educational Sciences: Theory & Practice*, 19(2).
5. Muhammad Aras Prabowo, H. M. 2018. Construction Of Ethic Code Of Public Accountant In Perspective Of Value Of Bugis Culture. *International Journal Of Applied Business & International Management*, 3.
6. Pelras, C. 1996. *The Bugis*, Jakarta, Nalar.
7. Poerwanto, H. 2010. *Kebudayaan Dan Lingkungan*, Yogyakarta, Pustaka Pelajar.
8. Rahim, A. 2012. *Pappaseng : Wujud Idea Budaya Bugis - Makassar*, Makassar, Bidang Sejarah Dan Kepurbakalaan, Dinas Kebudayaan Dan Kepariwisata Propinsi Sulawesi Selatan.
9. Spradley, J. P. 1980. *Participant Observation*, Usa: Holt, Rinehart And Winston.
10. Sri Rahayu, F. S., Sulkarnain, Anrical, Satnawati 2018. Siri' Na Pacce Culture Of Bugis-Makassar In The Context Of Modern Life (Overview Historicity And Theory Jean Baudrillard Simulation). *International Journal Of Management And Applied Science*, Volume 4
11. Thaker, H. M.T., Khaliq, A., Mand, A. A., Hussain, H. I., Thaker, M. M. T. and Pitchay, A. A. (2020), Exploring the drivers of social media marketing in Malaysian Islamic banks: An analysis via smart PLS approach, *Journal of Islamic Marketing*, 13 (2), 281-302.