



CONSTRUCTION OF ETHIC CODE OF PUBLIC ACCOUNTANT IN PERSPECTIVE OF VALUE OF BUGIS CULTURE

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ABSTRACT

This study aims to construct the code of ethics for public accountants in perspective of bugis culture value. The focus of this study to formulate the code of ethics for public accountants on perspective of bugis culture value. The approach used was the interpretive-constructivism paradigm with the method of spradley-style ethnography. The data collection follows the Creswell and Spradley-ethnographic interview techniques. The result of this study succeeded formulate the code of ethics for public accountants on perspective of bugis culture: 1). Lempu sustained by ada tongeng, getteng, asitinajang, amaccang, and warani, 2). Pacce generated from sipakatau, sipakalebbi, sipakainge, sipatokkong, and sipakarennu, 3). Reso, and 4). Appesona ri dewata seuwwae as instrument in actualitation the code of ethics, because a code of ethics will not exist if there is no practice on it. The conclusion of this study that the values have been disclosed, crystallized by the researcher as a code of ethics for public accountants on bugis cultural perspective to improve compliance on code of ethics for public accountants.

Keywords: the code of ethics for public accountants, social constructivism, bugis culture value

PREFACE

Human behaviour emerge from the desire existed in their mind, while that desire is an business to meet those needs, (Heri P 1999). Human being by the time in action holds certain norms, including when he operates the business, behavior should be based in upon ethic. Ethic obsequious is human behavior emanate from the intuition attached to them such as: intention (is that action allowed or not, in accordance with consideration of good intention and bad intention), conscience (ethic demeanor which come up from the self-awareness) and this takes effect not depending upon the presence of others.

The enhancement of ethic obsequious can be undertaken by overseeing it continuously. Violation in code of ethic will be imposed with certain sanction or



punishment by a commission or high council formed just to guard it, (K. Bertens, 2013, pp. 221).

Ethic in public accountant functioned as ethic code to accomplish his task as well as providing guidance for his professionalism. The enhancement in ethic obsequious is very important for professional organization, including public accountant. This is related to the existence of public trust against Public Accountant Institution (PAI) such as; clients, government and community against the profession of public accountant.

The case of collapsed Arthur Anderson 2002, one of the biggest public accountants in the world, Enron's case is the climax of issue which drive to the hesitation to accountant profession. The case considered as the phenomenon case, so then almost destroy the economic in United State.

The case above rendered as one of the prove that the ethics code has not fully adhered yet and implemented in public accountant. That case then became the miles stones to dig up, explore and to study further all matter attributed to the ethics of public accountant. Something fundamental to business field and professional field in public accountant is the neglect ion of business ethics and professional ethics. The neglect ion here mean that ethics not used as a main reference by then being implemented in doing business and professionalism, (Ludigdo, 2007).

They supposed to take the responsibility as professional by applying the ethics code of public accountant (El Farid, 2016). According to (Ludigdo, 2007) Ethics is not just there, but ethics should be as consciousness and intentional to consistently purposely and doing good things. (El Farid, 2016), enforcement of ethics code of professional public accountant seems not done completely by auditor, due to not being able to be objective and tendency stand on one side. Ethic have to be a real program, not just lips services and used as organization marketing point (Ludigdo, 2007).

Ethics code in Indonesia can't be used as compatible guidance and it's just being symbol which not meaningful anymore for accountant professional (Ludigdo, 2007). One reason expressed by Ludigdo in connection which that is contain and its substance in ethic code of public accountant in Indonesia is almost all of those *fully adopted from code ethics which developed by American Institute of Certified Public Accountants (AICPA)*. Meanwhile in Indonesia consist of many cultural dimensions which has differential with United states and others western country (Hofstede, 1991).

(Maryani & Ludigdo, 2001) the result of their survey describes partially factors which influence attitude and behavior of accountant ethics. They are universal, education, and organization. Meanwhile, (Muawanah & Indriantoro, 1990) Stated that there is interaction between personality aspect (in this case *locus of control and professional*) cognitively *style* (this is as ethics conscious).

(Lannai & Prabowo, 2016) state that the value of Bugis culture and ethics code of auditor can strengthen auditor independence in providing opinion of audit report. Bugis culture in this case as system of culture (custom).

Such as value of Bugis are alempureng (integrity), *amaccang* (competence), *asitinajang* (professional), *agettengeng* (independent), *reso* (business) and *siri'* (shame). Those five mentioned values have correlation with ethics code of public accountant, they are: Integrity, Independent, Competency, confidentiality, and professionalism.

Integrity according to (Rahim, 2011) take important role in Bugis society. Integrity in Bugis language is *alempureng*, which derived from the word of *lempu*; "...*lempu* same as straight" as antonym of bent. Based on many contexts known that *lempu* could also meaning as "sincere, right, good or fair". Therefore, the antonym of *lempu* are "fraudulent, treacherous, foul, shifty, unfair, etc.", (Rahim, 2011, pp.119-120).

Amaccang emanated from the word of *acca*, as in daily conversation of Bugisian it means as slightly similar in smart, savvy". According to Rahim, this meaning is less relevant, as the meaning can be negative or positive, meanwhile *acca* is always meaningful in positive side. So, then Rahim Translated the *cendikia* and *amaccang* as intelligence and competence, (Rahim, 2011, pp. 126).

Decency, professional, suitability, is the translation of Rahim from the Bugis word *asitinajang*. This word derived from *tinaja* that mean suitable, accord, appropriate, decent. Lontara said that: "occupy your position, occupy your place", (Mathhes, 1874). Furthermore, *ade'wari* (culture-diversity) in essence is to rule so that everything will be in the right place. Take something in the right place, including the act of *mappasitinaja*. The value of decency as per (Rahim, 2011) has close relationship with the value of the ability. (*makamaka*) physical and spiritual. Give away or gratuity of something moreover it's as mandate or duty, must be based upon decency and ability.

Agettengeng mean as determination derived from the word of *getteng*, other than mean as determination also mean as on principle, or faithful to his belief, or independent, firms and uphold the testament. Objectification of this value is the real action "not breaking the promise; not betray the agreement, and in case in talking and speaking never stop before its done., (Rahim, 2011, pp. 133).

Reso in Indonesian is business, (Rahim, 2011, pp. 135-136) as key value for carrying the integrity, Competence, decency and determination. According to him, those value would be effective and efficient if supported by the value of business. In other way round, *reso* also firm on the basis of these values.

Siri' is the same as the shame, according to (Rahim, 2011, pp. 142) that *siri'* must be held up together, in the reciprocal way. It can't be regarded only as the one side obligation.

The construction etic code of public accountant based on the Bugis culture value in the PAI scopes would be more harmony and increase in docility in ethics. Harmonization of Bugis culture value and etic code of public accountant referring to the principles which elaborate attitude as right or wrong. Who will determine which action is right and from where those rules coming from? The definition of "right" clearly as perspective issue, (Josephson, 2002).

Based on above elaboration that upholding the compliance of ethc code on public accountant necessary to consider the respective aspect culture. Bugis culture is one of the oldest cultures in the nations as per Ahimsa-Putra in (Rahim, 2011), therefore one of the business to uphold the compliance of ethic is to construct the public accountant code of ethic based on the value of main Bugis culture.

CONSEPTUAL DEFINITION

a. Ethic code of Profession

Code of ethic is the values, norms or principle to rule the moral behavior of a profession by mean of written conditions which has to be fulfilled and obeyed by the member of profession, (Arens dkk, 2006). At the same time, profession is a moral community which own the idea and the same values, (Camenisch, 1983, pp. 48).

Code of ethic can be regarded as the applicable product ethic, as it's generated as result of applying ethic thought of a certain area which is profession, (K. Bertens, 2013). Yet, after the exist of ethic code, the thinking of ethic won't end. Code of ethic won't stop the ethic thinking, but it other way round always accompanied by ethic reflection. (K. Bertens, 2013) code of ethic which already exist, one in a whole have to be valued again and if necessary, can be revised or adjusted. This thing can be in urgent as the situation also change. Code of ethic can be altered or to be renew, if it is not there before, after misusing happened that unsettle the society and confusing the profession its self. In order to be functioned as it is, one of the mandatory conditions is that ethic code formed by profession itself. Code of ethic will never be effective, if we just drop it from the sky, from government institution or other

institution because will never be imbued by idea and the values which exist within those profession itself. (K. Bertens, 2013). In order to be good functioned, ethic code must be as *self-regulation*. This ethic code can't be reinforced from outside. The only ethic code which consist of the values and idea accepted by those profession itself can be ingrained into and be a hope for them to be implemented solidly and consequently.

b. Ethic with Multidiscipline approach

One the characteristic current applicable ethic is the strong collaboration of ethic and other science (K. Bertens, 2013). applicable ethic can't run smoothly without that collaboration. As it need to form consideration about the fields which out of its competency, since he implementation of applicable ethic require multidisciplinary approach, an approach which involving many sciences at the shoot. At this point we can distinguish between multidisciplinary approach and interdisciplinary approach.

Multidisciplinary approach is the work on discussion about the same theme by many science fields, by then all those sciences contribute one to another (K. Bertens, 2013). The screen divider in between those sciences remain in place. Certainly, every science will try to give explanation which can be understood by scientist from other filed, so that in line with its scientist talk has spotted those themes from different angle.

The perspective of each science is maintained and doesn't mixed into others scientific. For instance, we can imagine the book preparation about ethic in environment, in which many composers provide contribution from many different sights. There be biologist, biochemistry, economist, the expert in population, meteorologist and the expert in ethic that each of them wrote a chapter.

(K. Bertens, 2013) interdisciplinary approach is more difficult to be implemented. Interdisciplinary approach is the corporation along many sciences about the same theme intended to gain the integrated view. Interdisciplinary approach carried on by across the discipline. At this stage all sciences bequeath limited perspective. So then fuse into a comprehensive view. the book which composed using this method is written together from first chapter to end of the chapter, therefore producing elucidation which outstrip scientific aspect of each participants.

c. Culture and Personality

The assumption that underline research in culture and personality along the decade of 1930s, 1940s, and 1950s is that the behavior of adults primly determined by culture, M. (Keesing, 1992) in (Azwar, 2013). The kids who raised in the certain society formed by their accepted culture experience. How often and in which situation a kid is fed, taken into bath room, and how he is being held, how and when the kid shown on how to use the bath room is depend on the certain culture of society.

The patterns of childhood experiences generate orientation on special personality and the kid during leaning a culture he will translate the motive and values, a kind of unique world view. Personality, according to this perspective as an internalization of culture, (Azwar, 2013).

d. Bugis Culture

1) Root of value

The explanation that has been given in the myth of Manurung has revealed some values that outset forming of Bugis culture. Those values created because of being venerated by their ancestor who put fundamental Bugis society and culture. Furthermore, it being cascade down hereditarily from one generation to another. In the business of bequeathing those cultures, they give advises or pass the messages. (Rahim, 2011) the advises and petaruh is stipulated in the lontara-lontara which called "" appanngaja"" and ""paseng"". Other than those two, there also the main

root if value which named as “uluada” by looking at the contain *uluada* is part of *paseng*.

Pappanggaja’ is a kind to be advised to. Sometimes it is as an expression of wise words and one in while it is as a story in which they insert a few parables inside (Rahim, 2011).

Paseng mean as testament that being staked. He emphasizes on necessity and abstinence. (Rahim, 2011). People who look after *paseng* will always be respected in his community. Contrary people who not show respect will bear severe social sanctions. His name will be tainted and his social position will be un respected so that facing difficulty to retain the respect back. *Uluada* include in this understanding, with notes that violation against *uluada* may lead to war, at least will cause the breaking of friendship between countries and governments. *Uluada* is the covenant of friendship between countries, both in the context of unite concerned country and as arbitration way in one of the wars (Rahim, 2011).

2) The values of Bugis Culture

Integrity, in the word of Bugis, “honest” is called as “*lempu*”. According to the meaning of accent, *lempu*’ same as straight the opponent of bent. This word in many contexts mean as sincerely, right good, or fair, so that the antonym of cheating, lying, treachery, decay, bad, deception, persecution, etc. (Matthes, 1874). Tociung, competence of luwu when being asked on advise by the candidate of the king (datu) Soppeng. La mussa’ Toakkarangeng, he said in the *lontara* H. Andi Mappasala there are four hones action, they are (1) forgive someone did the mistake to him; (2) trusted and kept that trust, mean that being realized by then not to lie, (3) not that greedy for something that belong to his right, and (4) not to see goodness if only for himself, until it is good for all then it is considered as goodness.

Competence, in daily language, Bugis people mean it as acca the same as smart and clever. According (Rahim, 2011) this meaning is not right since smart and clever can be understood, both in positive or negative way. Whereas acca according to *lontara* is not neutral; he has given connotation that only have positive meaning. Based on this consideration (Rahim, 2011) tend to interpret acca as smart and clever but as “cendikia” or competence. *Lontara* also use the word *nawanawa* that mean the same as acca. Likewise, people who has value of acca or *nawanawa* by *lontara* called as *toacca*, *Tokenawanawa* or *pannawanawa*, in which can be interpret as competence, thinker or wisdom expert. This interpretation still needs to be explained in order to help us in understanding the competence value that being expressed by *lontara*.

Compliance, professional, properness, is our translation from Bugis word *asitinajang*. This word derived from *tinaja* which mean as suitable, accord, appropriate, proper (Matthes, 1874). *Lontara* said: “occupy your position, occupy your place”. (Machmud, 1976, pp. 57) *ade’ wari’* (culture-diversity) in essence is to rule so that everything will be in the right place. Take something in the right place, including the act of *mappasitinaja*. Undermining this order is tyranny. The obligation being dedicated to obtain same right is the appropriate treatment. Many or less is not matter for *sitinaja*. Take the less if it is will bring goodness and reject the many if those will bring disaster (Machmud, 1976, pp. 76).

Determination meant here is *getteng* in Bugis language. Other than meant as determination, this word meant as *tetap-asa* or faithful in belief, or stay and firm in stance, hold something in tight. It is the same as integrity, value of competence value of compliance, the value of determination bound to the meaning of positive. This one stated by Tociung that four action of determination value: (a) not breaking the promise. (b) not betraying the agreement. (c) not cancelling the decision, and (d) in case in talking and speaking never stop before its done (Machmud, 1976, pp. 39).

Business as the key value of doing values on integrity, competence, compliance, determination. After then these values take important role effectively and efficiently if supported by the value of business. By itself then this value of business will stay strong in its foundation. In that way the value of integrity taking role inside

Toakkarangeng and La Pagala; the value of competence in side of Kajaoliddong and others; the value of compliance inside of Puang Rimaggalutung, and others; and the value of determination inside of several *mangkau'* (Kings of Bone), as been stated previously. *Lontara* deprecates people who don't have business or business, be lazy and waste the time.

Siri' its position is aligned with the good minds as it doesn't emerge from the anger, along with clean justice as not being carried out arbitrarily, by virtue action that not treat other improper way. The one who cover and negate the prudency (*siri'i*) is the excessive desire, driven by power, intrigued by Rahim (2011:139) from the book of B. F. Matthes *Boegineesche Chrestomathie* (1864:15:29:30).

METHOD OF RESEARCH

This method using qualitative method. Qualitative method using inductive logic of thinking.

The category emerges from interaction of Bugis tribe that being chosen in the field. This interaction gives information related to the context of the research. Method of analysis used is Paradigm Interpretivisme – Constructivism.

This research being focused into values of Bugis culture then being constructed into ethic code of public accountant. Method in data collection used is ethnography in Spradley. Subject of research is cultural observer, Bugis society, higher students who understand and still practicing the custom of Bugis culture.

DISCUSSION

a. Forming the value of Bugis Culture

Bugis tribe in Sulawesi Selatan, either the one in other island or country, story of *paupau rikadong* is still memorized people of Bugis. Some looking at this as interested story, and some also put perspective as the rule of Bugis customs. The influence of this as still apply in the middle of Bugis society.

The contain of *paupau rikadong* provide an important impression as this contain intended as a guidance for Bugis society. It's not only describe about the downfall, but also how to rise back again , it's not only how to believe in destiny but also how to strive for and work hard (*reso*) to get better life hood.

The process of forming Bugis tribe can't be traced, but I am quite sure Bugis culture already formed before Muslim entering into Sulawesi. As Bugis tribe already held Muslim before that.

Tomanurung has revealed some value that initiate the forming of Bugis culture. Those values were created because of being respected by their ancestor as the one who put fundamental of Bugis society and culture. By then being cascaded hereditarily from one generation into another and bequeath them in the form of *pappangaja* or *paseng*.

The forming of Bugis culture in society correlative with how to do adaptation, how is the form of familiarization and how is the society perspective. Whether it is individual or individual against thing happened and they need to fulfill that in their environment, so that culture never detached from their community and correlation between human being.

b. The value of Bugis Culture

Collection of cultural value is one of the focus in this research. Since those values then used as base in producing the ethic code of public accountant in perspective of Bugis culture. More and deeper in delving the values of Bugis culture, the quality of construction ethic code of public accountant will be good in place, even more able to strengthen the existing ethic code.

The values of culture in the research to be re-delved through the competent informant and fully understood about Bugis culture. Vary from the value of Bugis culture which has been elaborated in conceptual definition, from result of the research, researcher simplify the value of Bugis culture into 4 main values. Start from *lempu*, *pacce*, *reso* and *siri*. *Lempu* divided into some values, such: *taro ada taro gau*, *ada tongeng*, *getteng*, *warani*, *sugi* and *macca*. *Pacce* y

They are: *sipakatau*, *sipakalebbi*, *sipakainge*, *sipakarennu* and *sipatokkong*. Both values being actualized by way of *reso*, up to reaching the top of value which is *siri*.

Whilst the different informant, researcher found out that the close relation of Bugis culture society and Makassar society against cosmology brings out the prime value, such as *siri na pacce*. That *Siri na pacce* then being implemented into 5 things. They are the values of *lempu*, *getteng*, *ada tongeng*, *sipakatau* and *appesona ri dewata sewwae* meant that those 5 are being constructed and enhanced. And those 5 values are elaborated and stipulated into a wrote law is called with *pangadereng*.

Panngaderreng sometimes being understood in the same level as the rule of custom and norms system. *Panngaderreng* comprised many ideal things which consisting normative value, also something where someone in his action and in treating himself into social activities, furthermore of that, is a kind of solution of feeling that someone is the integral part of *panngaderreng*. *Panngederreng* is part of oneself in his involvement into all social institutions, (Mattulada, 1995, pp. 339).

Panngaderreng constructed by many elements that strengthen each other. *Panngaderreng* encompass various things, *ade*, about *bicara*, *rapang*, *wari* and *sara* (*Latoa*: al 48-49).

The term of *ade* or *ada* as genus from the species *wari*, *rapang*, *tuppu* and *bicara*.

Bicara that meant in *panngaderreng* is all situations which related to justice. *Bicara* is aspect *panngaderreng* which questioning about right and obligation of every one or corporation in interaction of community lifehood, (Mattulada, 1995, pp. 358). It has aspect normative which rules behavior of every legal subject, someone in his community that even wider for mutual interaction.

Rapang (*Latoa*, al 48) is the one who support the country. According to lexical meaning are sample, as if, parable, imagery, analogy or figuration. *Rapang* is called as one of the elements *panngaderreng*. In the duplication lontara which cited by (Friedericy, 1933, pp. 447) it stated that *rapang* as *oendang* or constitution as called by (Patunru, 1967, pp. 218). According to (Mattulada, 1995, pp. 378) the chance of *rapang* into constitution as a sign of acceptance of the words that enter into society, user of that language. Constitution is written law while *rapang* has borader areas. According to the function of *rapang* as (a) stabilization likes constitution, it look after so that all decision, uniformity and continuity of the action will be consistently apply from now on up to the future, (b) as a comparison in which none of norms that rule a certain thing, so then *rapang* has function to compare the pass decision that ever happened, (c) as a meant for comparing that shown in pemali, *paseng*, or the similar as occult science repellent to bad things that functioning as : (1) protect public belonging from individual disturbance, (2) protect someone from the dangerous situation.

Wari in (*Latoa*: al 31) *wari* is the action *mappallaisenng* (which know to differ). According to lexical meaning that grouping which differ one with another, one selective action, the action that arrange and discipline. (Friedericy, 1933, pp. 9) interpret *wari* as *de indeling in standen* (sharing position). From translation of Friedericy *wari* has function to rule arrangement and level of descent along with determine kinship relationships. Not only that, in general *wari* functioned as protocol which is: (a) to keep the lane and lineage that form the society (*standen*) or the one regulate ancestry through marriages relationships, (b) to keep and maintain the arrangement or placement of things in proper order, (c) to keep and maintain family relationships between the king of the country with others, so that can be determined which is older, which one is younger, in the range of *panngaderreng* (state-ceremonials).

Sara' meant as *mappesona ri dewatae* in Bugis language Bugis meaning as surrender oneself to God, that is way in Muslim surrender oneself to God or called with shari'a in Muslim.

Tuppu is a rule about sequence of *ade*. As in wider meaning Hierarchy *ade* and noble.

c. Correlation Ethic code of public accountant and value of Bugis Culture

Compliance to ethic code of public accountant influenced more by common practice in the community, it can be family, society, and school. Even can't be built only within days or years following the education. Integrity of an auditor can't be built in few years during education fields, involvement of family and society will help in forming character including environment interaction.

Reinforcement in independence with value of Bugis culture is a metamorphosis in Accounting study, but that thing is not new one, but the issue is new thing. The values that own harmony with ethic code of public accountant is *lempu* with integrity, *getteng* with independent, *ada tongeng*, *amaccang* with competence, *asitinajang* with professionalism, *warani* also *reso*.

In fact, Bugis values has been in accounting standard and auditing standard, in example independence is to disclose honestly and in transparency, there has been values of Bugis culture in it, even though that I am less aware of if the composing ethic code at that time involving Bugisian. Bugis values directly or indirectly or by incident exist inside the ethic code of public accountant. Giving example, must be independent, not attached and must be free of internal and external influences

Furthermore, value of *lempu* also exist inside it, so that it is necessary to be traced if the committee of ethic or the board who compose ethic code of public accountant one of him is Bugis ensanguined. But, in fact that Bugis values has been nationally exist, even more if the information is valid, in France, Napoleon Bone Park is the ancestor of the forth King of Hasanuddin (Raja Gowa).

Bugis owns *lontara amanagappa* in one of the studies is *lontara allopi-loping bicaranna pabbalue* (*lontara* voyages and commercial law in Bugis tribe). *Lontara amanagappa* talks about *sawi* and *mattawa* (distribution of wages). Literature of Europe economic emanated from it. It means that far before Europe has set voyages law, in fact Bugissian has owned that law far earlier. It can be that the base of composing ethic code of public accountant is the values of Bugis culture that being adopted by western people. We knew it that *latoa*, *amanagappa* dan *lagaligo* is *lontara* that has been world widely knew, it can be also that *lantara* take part in composing ethic code of public accountant.

The construction ethic code of public accountant perspective in value of Bugis culture according to Bugis cultural observer as alternative in strengthen ethic code of public accountant and being polished up with hard work or *reso*. Ethic code and values of Bugis culture own ordinary correlation, just like integrity with *lempu*, independent with *getteng*, professionalism with *asitinajang*, competence with *amaccang*. All of public accountant values are supported by values of Bugis Culture.

Bugis involving four ethnicities and value of those culture encompass of those four ethnicities. The values of Bugis culture supports much on the value of Accounting. Accounting will be much healthy in mind and also healthy in moral when the value of Bugis culture become its soul. Accounting should not disconnect and separated by culture, value of Bugis culture must be well understood and appointed as behavior so then become the art to act and talk. Public accountant code strengthened by Bugis culture and the value of Muslim. Ethic code of public accountant will be even stronger if the people is in good culture and in good belief.

d. Construction of ethic code of public accountant in perspective of value of Bugis Culture

The output of this research is construction of ethic code of public accountant in perspective of values of Bugis culture. Constructivism as one of the approaches in paradigm interpretivism. Interpretivism is an approach in social science research that reject the idea of positivism – the same research approach can be used to lean behavior of human being, also to learn the characteristic of chemical and physical. This approach as the better way to understand how human figure out his world (Willis, 2007). Willis then cited the works of (Kant, 2003, pp. 1781), stated that if human being interprets their feeling; they will not express them directly as it is.

Paradigm of social constructionist can be explained by taking the statement of Ishak Ngeljaratan that integrity or lempu, independent and other ethic code of public accountant supported by the value of Bugis culture. Method of collecting date used in this research is ethnography. Ethnography meaning as a ethnicity culture description from one country holistically can be part of descriptive from anthropology (Koentjaraningrat, 2015). (Spradley & McCurdy, 2012), stated that ethnography as a method of research which aimed to describe a culture. The main intention of ethnography is to understand the way of life of the people from their point of view.

The aim of ethnography is to obtain point of view subject of research, correlation of their life, and understanding the way to figure out their world (Malinowski, 1922) in (Spradley, 1980). The researcher of ethnography learns from society the subject of research. After completed research with long period of time, yet there are many hindrance writers has collected values of Bugis culture bay way of observation and interview with many people who according to the writer competent in their fields, both directly (face to face) or indirectly using the advance technology such as cellular phone and social media.

The value of Bugis culture that successfully delved and explained in previous part, and then to be analyzed and to be constructed so then deliver ethic code of public accountant in perspective of Bugis culture. Apart from the values that has been revealed, being crystalized by researcher into four, they are lempu, pacce, reso and Appesona ri dewata seuwwae as ethic code of public accountant in perspective of Bugis culture in order to enhance the ethic compliance. Below is the schema of ethic code public accountant in perspective of Bugis culture: as in the picture:



Picture 1.1. ethic code public accountant in perspective of Bugis culture.

Decision to have those four is not without reasons. It needs analysis and consideration until researcher draw the conclusion that four of those values that become prime value of Bugis culture, also being considered based on output that going to be achieved in this research. In shortly that *lempu* is needed more in ethic code of public accountant. Directness, Integrity, Fairness, and sincerity is the synonym of the words *lempu* in Indonesian, but based on analysis of researcher that

lempu can't stand alone and being top up by some other values of, such as *tongeng*, *getteng*, *asittinajang*, *amaccang* and *warani*.



Picture 1.2. the values that support *lempu*.

Furthermore, *pacce* or affection. According to the researcher this value is important as keeping harmony of *lempu*. Such as, *getteng* and *warani*, if it is stand alone as the ethic code, then it will be causing unharmonious in the audit, especially with the clients. However, if it is followed by affection then will support the ethic code. Firm, but delicate is the combination of *lempu* and *pacce*. *Pacce* also aimed to counter the negative stigma against the audit that very often perceived as killer and perceived as an organization that prosecute, judge, and find out the fault of entity. Whereas if being totally understood, the audit is bear the value of *pacce* such as , *sipakatau* (mutual humanity), *sipakalebbi* (mutual respect), *sipakainge* (remind each other), *sipatokkong* (help each other) and *sipakarennu* (make each other happy).



Picture 1.3. the values that support *pacce*.

The last one is *reso* and *appesona ri dewata seuwwae*. Both of them is instrument in actualizing ethic code, as ethic code will not alive if there is no real application to them. *Reso* mean as hard works. It means that an auditor must own behavior, hard worker in doing their task based upon ethic code. And behind the *reso* must be followed by surrender to God or *appesona ri dewata seuwwae*, then in Muslim they must surrender to Allah, in the pangadereng this is called as *sara'* or *shari'a*. *Reso* and *appesona ri dewata seuwwae* described in phrase *reso temmangingngi namalomo naletei pammase dewatae* in the meaning of in undergo the life hood Bugisian will always work hard, diligent, and never give up, so for sure that the

success will be achieved as the blessing of God heading toward the way of the success.

Based on the above schema, ethic code public accountant in perspective of Bugis culture can be described as follows:

No	Ethic code	Description
1	<p><i>Lempu</i> (integrity): Every practioner must own integrity, sincere, truth, kindness, and fair, those will support the vale of <i>ada tongeng, getteng, asitinajang, amaccang</i> and <i>warani</i>.</p>	<ul style="list-style-type: none"> ➤ <i>Ada tongeng</i> (truth): this value is required every practioner to be honest in carrying his audit responsibility kee the standard and existing rule up, in bugis language is <i>taro ada tao gau</i> or <i>sadda mapebati ada, ada mapebati gau, gau mappanessa tau</i> or consistent in uphold the standard. ➤ <i>Getteng</i> (independence): a practitioner must own determination, keeping his faithful to his belief or solid and stay in the belief, hold the ethic code and standard in the process of audit. So that not easily being intervened by any interest that threaten the auditor independence. There are four values of <i>getteng</i> in audit: <ul style="list-style-type: none"> a) not breaking the promise. b) not betraying the agreement, c) not cancelling the decision, and ➤ in case in talking and acting never stop before its audit done <i>Asitinajang</i> (professionalism): each practitioner required to obey against all the applicable rule, required to act in natural way in viewing something, both in treating the client, and professionalism in his duty. It means that in doing his duty must be in line with his competence and owned resource, as it may lead to the failure of the expressed opinion. ➤ <i>Amaccang</i> (competence): every practitioner required to keep and enhance the owned competences that able to solve every problem faced in the process of audit, also upgrade his circumspection in order to avoid any material mistakes. Bugis phrase that state "<i>layarku sudah terkembang, kemudiku sudah terpasang, lebih baik tenggelam dari pada balik</i>", it means as circumspection. The word "putus" it means being based by acca that mean as prelude fair and right before doing the audit. ➤ <i>Warani</i> (bravery): Practitioner must have a bravery, but prior to it need to understand that <i>warani</i> only people who <i>malempu</i>. It means that obedient to the applicable rule so that there is no fear in his mind.
2	<p><i>Pacce</i> (affection): in doing his profession is not only behave in in firm side follow <i>lempu</i>, but also prelude the value of affection <i>sipakatau, sipakalebbi, sipakainge, sipatokkong</i>, and <i>sipakarennu</i>.</p>	<ul style="list-style-type: none"> ➤ <i>Sipakatau</i> (mutual humanity): every practitioner who doing his duty has to humane each other, especially along with team to increase the quality of teamwork in order to deliver the most relied opinion. Other than that, behavior of <i>sipakatau</i> must be implemented to the clients to build the harmony in the course of audit. ➤ <i>Sipakalebbi</i> (mutual respect): Practitioner must respect by appreciating each duty in the team so that can be accomplished in the set time frame. <i>Sipakalebbi</i> also aimed to

		<p>audite to ease in gathering the documents in the process of audit.</p> <ul style="list-style-type: none"> ➤ <i>Sipakainge</i> (remind each other): every practitioner must be able to explain to the client that the aim of audit to remind them into the standards which must be applied in the order of entity bookkeeping. It also for the sake of continuity of the company. ➤ <i>Sipatokkong</i> (help each other): every practitioner must be able to make the client understand about the function of audit that the audit is to increase the entity productivity which help each other both public accounting firm as auditor and the entity as audite. ➤ <i>Sipakarennu</i> (make each other happy): practitioner must create the happiness and harmony between client during process of audit. Audit opinion must be able to provide positive contribution of entity growth. It is not only when the opinion is in, but also by the time the opinion id fair. The audit finding must be explained as the way to increase the entity productivity.
3	<i>Reso</i>	➤ Practitioner require to have the hardworking attitude in doing his task based on the applicable rule. Actualization of the value of ethic code in doing the practitioner responsibility.
4	<i>Appesona ri dewata seuwwae</i>	➤ It is mandatory for practitioner to always surrender to the almighty God so that in all of his duty or <i>appesona ri dewata seuwwae</i> . Bjin fact that there is the one even more powerful than what strategy applied in the process of audit.

Table 1.1. ethic code public accountant in perspective of Bugis Culture

CONCLUSION AND RECOMMENDATIONS

a. Conclusion

Bugis culture can be accessed from many instruments such as lontara, there many previous studies related and direct explanation from Bugis tribe also from cultural expert who still understand the values of Bugis culture. Based upon result of research found that Bugis culture formed due to being respected by the ancestor of Bugis tribe as the one who put fundamental Bugis society and culture. By then being cascade hereditarily from one generation into another, and then being bequeathed in the form of *pappangaja* (advise) or *paseng* (message).

Based upon tracing of lontara, literature and result of interview with many informants who has understanding related to Bugis tribe. Researcher managed to delve the value of Bugis culture, especially the one that still being held constantly until this current time in Bugis society. The values of Bugis culture that managed to be revealed are: First *lempu* (integrity) divided into many values of: *taro ada taro gau* (the same words and acts), there is *ada tongeng* (truth), *getteng* (independence), *warani* (bravery), *sugi* (rich/generous) and *amaccang* (competence). The second is *pacce* (affection) they are: *sipakatau* (humane each other), *sipakalebbi* (respecting each other), *sipakainge* (remind each other), *sipakarennu* (share happiness) and *sipatokkong* (help each other). The third and the forth is *reso* (business) and *appesona ri dewata sewwae* (surrender to God).

Researcher has a view that the ethic code of public accountant is not static phenomenon, but it is in dynamic and able to adjust in accordance with the wealth of culture in Indonesia, not to forget of values of Bugis culture. This part is the one that

researcher believes that the construction of ethic code of public accountant in perspective of the value of Bugis culture will not take out or impair the existing ethic code, even more will support the strengthen of ethic code of public accountant.

The values that have been revealed, being crystalized by researcher into four part of *lempu* (integrity), *pacce* (affection), *reso* (business) and *appesona ri dewata seuwwae* (surrender to God) as ethic code of public accountant in perspective of Bugis culture. That ethic code is expected able to increase compliance of public accountant ethic. So that ethic is not just existing, however ethic regarded as an awareness and deliberately for always be professional in doing professional. The ethic code of public accountant in perspective of Bugis culture as an alternative in keeping the ethic code of profession of public accountant, so that can act in objective one. Ethic will not only as an organizations program, lips of services, and as the material of advertising, but ethic is being sacred and upheld by all of the public accountant.

b. Recommendations

This research consumes such a long time with the methodology in line with the condition of the objects being explored, but it doesn't mean that during process of research not countering many hindrances. One of the hindrances that faced was the limitation of literature that correlatives directly to the topic of research, by then have to read a lot of references that not directly related to the scientific field of researcher. The limit of documents on discussion on values of Bugis culture hard difficult discovered in original paper, some part that can be accessed can't be read anymore.

The limitation of informant, especially who understood Bugis culture and accounting science. So that between one information and other is likely disconnect, it needs extra works and consultation to many parties to find out point of research. The other limitation is the access into history of compiling the ethic code of public accountant, researcher did not find the spot for that related information.

Big wishes researcher that many weaknesses that was faced can be polished through further research. And the presence of this research is expected able to provide information and contribution into science in competence world, especially in the audit and accounting field

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