

Dissecting Of Accountability Based Values of *Sulapa Appa* Wisdom

Faridah*, Gagaring Pagalung, Alimuddin, Harryanto

Regional and Town Planning of University,
45 Makassar, Indonesia

*Corresponding author's email: Faridah_ku [AT] yahoo.co.id

ABSTRACT---- *The objective of this research is to explore the value of wisdom of Sulapa Appa Culture in constructing accountability concept of local government. In Makassar culture, there is a concept of sulapa appa leader (leader having four dimensions). A leader is required to have four (4) qualities, which are inseparable from one another. These four qualities are lambusu (honest), Barani (bold), kalumannyang (rich) and caradde (smart). The Leader who holds the four dimensions of leadership values existing in Sulapa Appa culture is believed to be Tu Panrita, considered as fully human. This was a qualitative research and it also used interpretive paradigm with ethnographic approach. The results indicate that if it is seen from the implementation of local government accountability, the values of Sulapa Appa culture in several aspects still characterize the implementation of local governments in Gowa Regency.*

Keywords--- Accountaability, Local Government, *Sulapa Appa*, Gowa

1. BACKGROUND

Today, the issue of importance of implementation accountability continues to raise, in particular the implementation of accountability in government. The increase of demands on the importance of implementation accountability is not without reason. Numerous problems blocking the enforcement of governance in a regional become the reason why the demands increase. In order to achieve a creation of good governance, local government must focus on and pay attention to unfair phenomenons, such as Narcisism behavior of local government, a convoluted bureaucracy, local government regulations that less stand for public and even sometimes they contradict with the existence of local culture.

Traditionally, accountability is a relationship including take and give of a cause, which can be accepted by reasonable reasons. This definition assumes that every individual, small group or organization must have legal certainty that can be a basis for the taken action (Robert and Scapens 1985). Gray et al (1996) suggests that accountability is businesslegitimacy; it can enhance transparency of organization and democracy in society. Patton (1992) states that real accountability is closely related to the legitimacy or validity of organization existance, accountability emerged due to linkage (relational), in which the individual, group, company, government, organization, etc, should be responsible for other party. Disbelief againts organization is a fundamental reason upon demand on company accountability (Swift, 2001).

Indeed, accountability concept is not only essential to the enforcement of good governance but it is also essential for politic and economy thus, accountability concept is also considered as important (Velayuthan and Perera, 2004: 52). On one side, accountability become fundamental key words for organization, particularly public organization in order to maximize their role in the socio-culture domain where the organization is located. In addition, accountability is one of reliable indicators for public in assessing organization's ability, in this case the local government in performing their duties.

Raba (2006: vii) states that accountability is a requirement for the creation of good, democratic and trustworthy governance. Glynn and Murphy (1996) argue that accountability, in general, is the process by which a person or group can be held accountability for their behavior. However, accountability concept has many aspects (Sinclair, 1995; Horton, 2006; Caron & Giauque, 2006) and it is complex and not easily defined. According to Cutt and Murray (2000) the essence of accountability is the obligation to take responsibility for what has been given. Accountability according to Roberts and Scapens (1985) requires provision and reason for behavior that occurs in a wide range of social structures, such as in a family, group, and organization.

Randa's research results (2013: 2) on local governments accountability in Tana Toraja found a simple understanding of accountability by the public, which is output accountability based on the dimensions of infrastructure, health and education services, but infrasturcture constitutes dominant indicator. Meanwhile, accountability understood by local government officials is input accountability oriented on working program of every local government agency in local

government area. This accountability program has indicators including process and realization of the budget. Reality thus becomes the paradox that output accountability expected by the public as principal can not be achieved maximally because it is not in line with the accountability programs run by the local government as an agent.

Morale and character are part of the missions performed by local governments in Gowa Regency. One of Gowa regency's missions is to improve the quality and capacity of human resources by creating high morale and character as well as skills. The Government of Gowa Regency has made history by obtaining unqualified opinion for four consecutive years (years of 2011 - 2014). The achievement shows that Gowa Regency has been successful in maintaining the quality of local government financial statements, which means the government of Gowa Regency, has successfully performed financial management in accordance with its principles and rules.

Along with the improvement of technology and cultural transformation towards modern life as well as globalization effect, the existence of cultural heritage and traditional values of indigenous peoples are challenged. This situation must be observed because the cultural heritage and the traditional values contains a lot of local wisdom, which is still highly relevant to the current conditions, and it should be preserved, adapted or even developed further.

The local wisdom is a way of life, science, and various life strategies in the form of activities undertaken by the local community in addressing various problems in the fulfillment of their needs. The local wisdom in various regions throughout the Country is a cultural wealth that needs to be lifted to the surface as a form of national identity. Local wisdom in its cultural context acts as a dynamist in the life of a culture. Whatever the name of such culture, it has a core to provide defined meaning for that culture. Culture touches the essence of the system existence that accompanies life itself. Culture affects person's temperament and provides color to the system of social life.

Empowerment of local culture concept will embody local government accountability to be able to achieve optimal performance. Research on local culture value-based accountability had been conducted by Zulfikar (2008) and Liando (2013). Both of these studies are generally trying to answer questions about local wisdom value-based accountability practices.

Zulfikar Research (2008) raised the Javaneese culture value of wisdom in revealing accountability. Javaneese culture values of wisdom that emerged to affect accounting practices are very helpful for construction of Javaneese accounting. The results of observation conducted on Javaneese culture values of wisdom found *obah-mamah-sanak* (working-eating-breeding) concept. Then, these concepts are used as the preparation of the basic concepts of cash flow-added value-balance.

Meanwhile, Liando's research results (2013) found that bureaucracy performance in North Sulawesi had not yet shown optimal results. In performing their duties, the officers often showed unfair attitude in their service, they did not want to care about the problems faced by the people and did not promote ethics in performing their duties. One reason why bureaucracy performance was poor is that the officers did not promote local cultural wisdom of Timou Tumou Si Tou Tou (human lives to turn everyone else) in performing government duties.

Some values and forms of local wisdom including customary laws, cultural values and beliefs that there partly exist are very relevant to be applied in the implementation of local governance, which also exist in local cultural wisdom of Makasar society. The Local cultural wisdom is expected to be used as the foundation in building accountability of local governments.

In Makasar culture, there is a leadership concept known as *sulapa appa* (leader having four dimensions). These four qualities are *lambusu* (honest), *Barani* (bold), *kalumannyang* (rich) and *caradde* (smart). The Leader who holds the four dimensions of leadership values existing in *Sulapa Appa* culture is believed to be *Tu Panrita*, considered as fully human. (Salle, 2012: 15).

An honest leader is defined as a leader, who has honest nature. Leader, who will always tell the truth instead of lie, work earnestly and has responsibility. In addition, Bold is defined as leader, who is not afraid to face all kinds of risks. This bold nature can only be possessed by a leader who is *kalambusang* (honest), and sincere.

Leader, who is *kalumannyang* (rich), is not only defined as having a lot of property but it also implies the qualities of a leader who will always have imagination, initiation and creativity and innovation. Leader should have a lot of knowledge, being proficient and skilled in every work. *Caradde* (smart) is not only defined to be smart academically, they shall be smart and skilled in managing problems encountered. Leader should like the action that provides profit and benefit.

If the value of *sulapa appa* consisting of four dimensions, namely *lambusu* (honest), *Barani* (bold), *kalumannyang* (rich) and *caradde* (smart) has been the spirit in any activity undertaken by individuals entrusted with the mandate to manage the enforcement of local government, thus it is believed that it will produce an ideal government that is always oriented to the people interests, free from unhealthy practices, such as corruption and missused authorization

The research looked into the meaning and form of accountability for government organizations in a social reality. To capture the social reality, it should be based on understanding of a person against a phenomenon (event) that covers accountability in where the society lives.

This research did not only focus on the accountability of local governments but this research also explored whether the values of the local culture, which were *sulapa appa* still internalized in the implementation of the accountability of local governments. Local values, which are generally marginalized will be used as the foundation in building a framework of accountability model in the context of local government. The concerned research problems in

this research are: how does the accountability implementation of Local Government of Gowa Regency? and How does the internalization of cultural values of sulapa appa in the accountability implementation of local Government of Gowa Regency?

2. RESEARCH METHOD

The nature of the research is an effort to find the truth or justify the truth. The effort to pursue the truth is conducted using paradigm. The use of a particular paradigm will result particular actions as well (concluding findings), in which the action (simulants findings) would be very different if they use other paradigms (Moleong, 2014).

This was a qualitative research using interpretive paradigm with ethnographic approach. The researchers selected interpretive paradigm based on an understanding that the objective of this paradigm was to understand and to interpret, so the research objective that was intended to understand the accountability practice in a society or organization could be achieved. It could be achieved because the interpretive paradigm emphasized the researcher's interpretation on a social reality, hence it could be obtained deeper result and the researchers had a wide space to interpret an object studied.

The objective of an ethnographic study is to describe and build social and cultural structure of a society, which is a way of life. In order to achieve these objective, the researcher performed an interviews with several informants and observations while participating in public life, which is the object of study. Selection of ethnographic methods in this study was intended to analyze the description and meaning of culture-based accountability practices that occur in local governance.

According to Basrowi and Sukidin (2002) literally, ethnography is an article or report regarding a tribe that was written by an anthropologist, which was a result of field work performed for many months or many years. Anthropological research produced distinctive reports, so that ethnographic term then is also used to refer to research methods.

Data analysis was performed based on the results of ethnographic records that had been made previously. In this data analysis, there were three stages, namely process of description, meanings and construction of sulapa appa culture value-based accountability.

Description process was performed by describing neutral facts from the field without a profound meaning. This process was performed by creating a picture of the geography, the history of the development of each object studied and society activities at research sites. Geography description included demographics, sites, people's livelihood and the activities undertaken.

Other descriptions performed were history and general description of the organization derived from result of literature study and interviews. In addition to historical descriptions, the researchers also described informants' daily activities by observations and interviews with informants. This description then became the basis for the next analysis, namely meaning and construction in the context of accountability practice.

The next step in data analysis was to find themes that were the focus of analysis. These themes were further elaborated in order to obtain the meaning of accountability on local government. Based on the meaning results, then next analysis would be construction of accountability concept in the framework of Sulapa Appa local culture.

3. ACCOUNTABILITY CONSTRUCTION WITH THE VALUE OF WISDOM OF *SULAPA APPA* CULTURE

Fostering Core Value of *Sulapa Appa*

Humans are social beings, they must interact with other people in order to fulfill their needs, that is why humans tend to live in group and society. Then, these groups agreed to formulate rules governing attitudes and behavior in the environment. This rule was later developed into the principles, guidelines and way of life of a society that must be obeyed and executed by every individual in the society. This is then known as a culture.

According to Hofstede (1999), culture is a whole pattern of thought, feeling and action of a social group, that differentiates it from other social groups. Starting from the same mindset in a group of people, then becomes a habit and custom, and finally becomes a culture. A growing culture can develop habits, behavior, to ethic and morale.

Basically, cultures have values that are always inherited, interpreted and implemented along with the process of social change. The implementation of cultural values is a legitimacy evidence of community on culture. The existence of culture and diversity of cultural core value owned by a region is an instrument to build character of its citizens, both related to their private character and public character (Yunus, 2013: 65)

According to Geertz (1992: 5) culture is a pattern of notions or meanings that are intertwined thoroughly in symbols transmitted historically, a system about conceptions inherited in symbolic forms, so that humans are able to communicate, preserve and develop their knowledge and attitude towards life. Culture is human creation that can develop their attitudes to life and can be inherited from one generation to the next generation through a process of communication and learning so that the next generation may have tough character in living their life.

However, the existence of local cultural values begins to erode by times. Local communities are no longer knowing and understanding their own culture. The local cultural values are no longer able to build communities' (leaders) character. The decline of honesty behavior, the tendency of missued authorization, corruption and other bad behavior is a clear evidence of the existence of declining local cultural values in the community daily life.

Leadership traits and leadership effectiveness in the leadership of local wisdom in Makassar are determined by multidimensional personality traits. A leader is a role model. A leader is a symbol of tradition. All sides of leader's life and social dimension as well as their social relationships is a reflection of the customs. Value of wisdom existing in the local culture Makassar today is very relevant to be adopted as a solution in the middle of degradation and the crisis of leadership of the nation. Today, the nation leader is always correlating with political nuance, so that, public interest is no longer prioritized, in contrast they prioritize the party and personal interests.

It is time to adopt Makasar local to create nation's leaders by strengthening local culture of Sulapa Appa. It is believed, that Local culture of sulapa appa is still very relevant in solving all the problems faced by the nation today, especially the problems faced by the government of Gowa Regency.

In Makasar culture, there is a leadership concept known as sulapa appa (leader having four dimensions). These four qualities are *lambusu* (honest), *Barani* (bold), *kalumannyang* (rich) and *caradde* (smart). The Leader who holds the four dimensions of leadership values existing in Sulapa Appa culture is believed to be Tu Panrita, considered as fully human (Salle, 2012: 15).

An honest leader is defined as a leader, who has honest nature. Leader, who will always tell the truth instead of lie, *akkontu tojengi* (work earnestly and has responsibility), *baji bicarai* (talk about the good things), *tutui ri kakanananna* (speaking carefully), *tunai ripanggaukanna* (do a simple action), *appanggaukang bajiki* (do something usefull). Leaders who possess honest nature will reflect forgiving personality, if they are entrusted with mandate, they would not be perfidious, not greedy for something that is not their right and work for the public interest, not for their own sake.

Barani (Bold) is defined as character that is not afraid to face every single risk. This bold nature can only be possessed by a leader who has honest nature, *kalambusang* (honesty), and selfless. A bold leader will possess *tammallakai nipariolo* (not afraid to be a pioneer), *tammallakainipariboko* (not afraid to stand at the back), which means giving a chance to others who have more potential or in order to develop others' potential, *tammallakai allangngere Kabara* (not flinch to know both good and bad news, accept criticism and suggestions from others, has abig heart and curious nature), as well as *tammallakai accini bali* (not flinch to face an opponent, being firm and consistent).

Leader, who is *kalumannyang* (rich), is not only defined as having a lot of property but it also implies *tamakurangi ri nawa-nawa* (the qualities of a leader who will always have imagination, initiation and creativity and innovation), *tamangurangi ri bali talk* (has a lot of knowledge), *masagenai ri singkamma gau* (proficient and skilled in every work), *tamakkurangi ri sikamma pattujuang* (do not lack of effort because they have capital).

Caradde (smart) is not only defined to be smart academically, but they are smart and skilled in managing problems encountered. Leader should like the action that provides profit and benefit. Leader, who is smart when they find problems, they always try to handle it well, and always implementing everything carefully.

It is necessary to perform the transformation of *lambusu* (honest), *Barani* (bold), *kalumannyang* (rich) and *caradde* (smart) values into non-sectarian, ethnic, and communal only. Those values insist to be transformed into internalization form that leads to the embodiment of local government accountability. It is essential to have a leader, who possess *lambusu* (honest), *Barani* (bold), *kalumannyang* (rich) and *caradde* (smart) values in the frame of Sulapa Appa in implementing those values. The transformation result is seen to be able to animate dimensions of local government accountability in realizing expectations of its people because it is built on the same value awareness, which is value of local cultur of sulapa Appa.

Wisdom Value of *Sulapa Appa*: Building Local Government Accountability

In order to understand accountabilty of local government, so It is important to understand local culture and how government embody noble value within local cultural wisdom in impelementing their accountabilit.

Humans as Allah's creature shall put themselves in the most superior creature among others - other creatures that were created either potentially or actually. Potentially, a human is fully equipped by epistemological tools, which are senses, intellegence, and feeling that can be used to understand the nature of their existence. Actually, humans have proved themselves through the cultures, which have been created either in the form of progressive science & technology and local wisdom that had existed and maintained since hundred years ago.

Local cultural wisdoms are a way of life, science and various life strategies in the form of activities undertaken by the local society in addressing various problems in the fulfillment of their needs. Local wisdom is a potential energy from the system of soeciety collective knowledge to live with values bringing civilized sustainability living, peaceful life, harmony life, moral life, and society can live in mutual love, teach, and care, *hidup saling asih, asah dan asuh*, living in diversity, full of forgiveness and understanding, live in harmony with nature; living in value orientation that leads to enlightenment, which means living to solve the problems based on their collective reasing mosaic. The wisdom grows within societies subconscious. That is the deepest part of thelocal cultural wisdom (Nasir in Said, 2007: 1)

Local knowledge is a grand miniature at the stage of culture. Local wisdom is the concept of civility plenary, acting as a beacon in every facet of life. Therefore, local wisdom is served as cultural treasures that must be preserved and for society, it can be served as a base to take a step.

Accountability color in an organization will be greatly influenced by the culture embraced by the organization. On the dimension of organizational accountability, cultural transformation can elevate the values of the local culture into the concept of accountability. This transformation can improve the ability of local government organizations to build governance because local culture contains noble values that have become part of the local community, which are generally upheld and accepted.

One of the accountability dimensions that must be complied by the public sector organizations is honesty accountability (Ellwood, 1993). honesty Accountability with regard to avoidance of missused function.

If the value of lambusu (honest) existing in the culture of sulapa appa is combined with the concept of honesty accountability Ellwood, thus local government will take part honestly in activities mandated by the people. Honest government will produce qualified governance, so that the procedures and ethics of public service will be loaded by service values that are pro-community, non-discriminatory, and not arrogant. Public confidence in what is organized, planned, and implemented by local governments will be awakened as it is considered as accountable. Accountable governance will have huge support from public.

Honest nature will also prevent local governments to use their power goes beyond reasonable limits, it will be the evidence that local government has high sense of responsibility to the people, so that public confidece in the local government will also be higher. The success in building public confidence to embody good governance will not be far from reality.

The results show that the bureaucrats in Gowa Regency interpret the values of sulapa Appa comprehensively, that values of lambusu (honest), Barani (bold), kalumannyang (rich) and caradde (smart) are intertwined with each other. The four values cannot be separated from one another.

The government of Gowa Residence defines the value of lambusu (honest) as behavior or action. Lambusu (honest) can be defined as integrity. In Makassar language, integrity is called as akkontu tojengi. Leaders who have the nature of akkontu tojengi are those who will honour their promise, they will always realize their words into action. This world was built by words and actions. The words and actions will be able to interact with a basis of power (Kenneth Gergen in Dwihantoro, 2013: 14).

Leaders also must be Barani (bold). Boldness will only be possessed by honest and selfless leaders. Bold is defined as a character that is not afraid to face all kinds of risks, able to accept criticism and suggestions from others, as well as being firm and consistent.

Boldness must be possessed by leaders. No one can success without the existance of boldness. Indeed, boldness in positive way. They must be bold because they are right and even when they are not wrong. Therefore, it is necessary to have such character in governing local government. An institution may not be successful, if it does not have bold leaders. Consequently, it is essential to have boldness to achive success in leading organizations, including local government.

Government of Gowa regency defines boldness to break something unusual. Proof of such boldness can be seen from governance in Gowa Regency, in which the government is bold to break national policy on education, they dare to take risks in changing several system order on education. One example is that, when the government of Gowa Regency facilitated innovations in education that has never been done by other areas. They dare to be a pioneer that is in the native language of Makassar, it is called as tammallakai nipariolo.

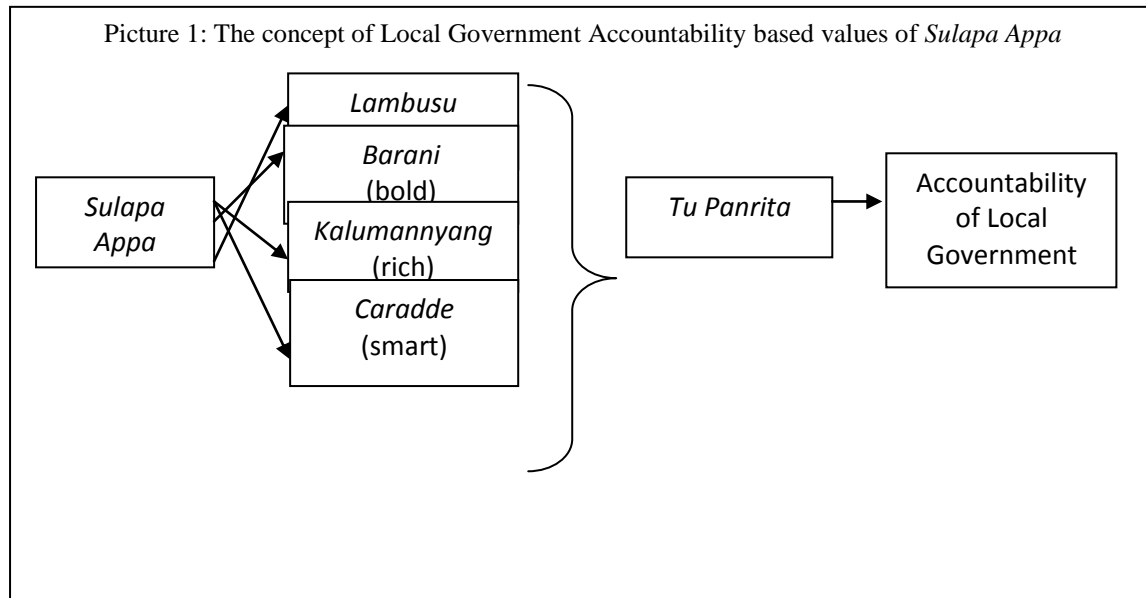
A leader must be kalumannyang (rich). Here, rich is not only defined in material context, but it also implies rich of imagination, always have initiation & great creativity, as well as innovation and skill in every job. The local government that is greatly creative, innovative and initiative will greatly affect the quality of governance. Creativity, innovation and initiative will produce programs oriented on qualified public services that can satisfy people. The pattern of decision-making services to the people would be faster because the work culture that has been leaning on government guidance will no longer occur.

Government of Gowa Regency defines kalumannyang from both aspects, material and non-material. If there is a leader who is materially rich and his wealth was obtained by honest, so that would be good and will not raise problems. However, It would a problem if that wealth came from corruption. In addition, non-material wealth is a capacity bulding that is required for governance to provide welfare for their people. Kalumannyang (rich) can also be defined as the ability of a leader who is tamakurangi ri nawa-nawa, those who are always creative and innovative in performing their duties.

Leaders must be caradde (smart). They are not only smart academically but they are also smart to solve any problems. They must solve the problems properly and prudently, so they will not create new problems. Therefore, it is neccessary to be smart in governance. Besides, in order to gain public confidence and legitimacy, thus local government should have the ability to resond the problems occuring in the community. They must be smart to solve any existing problems. Moreover, local government should be an institution that can protect and promote the interests of community.

Bureaucrats of Gowa Regency are not only defined intelligence as intellectual intelligence but also as emotional intelligence and spiritual intelligence. Government of Gowa performs various attempts to improve their intelligence apparatus, both intellectual intelligence and emotional & spiritual intelligence. In order to improve the intellectual intelligence, government of Gowa Regency innitiate a coffee morning held every Monday and it was attended by all

leaders of working program. The aim of that coffee morning is to discuss the agenda of the next one week ahead and conduct the evaluation on previous week performance. Meanwhile, the emotional and spiritual intelligence is built by holding a Friday prayer in every Friday morning that must be attended by all officers and staff in order to enlighten the hearts with expectation that intellectual intelligence, emotional and spiritual intelligence can work out hand in hand. Intelligence should always be followed with honesty. Smart and honest cannot be separated. No matter how smart a person and how profound their knowledge, if there is no honesty, their intelligence is useless. In other words, Intelligence can only be useful if based on the honest nature.



Accountability, which built on four dimensions of sulapa appa value will certainly produce ideal local governance, which has been the desire of the society. The society will be satisfied when they feel that there is a correspondence between local governance and the existence of a value system in society. Thus, when there is satisfaction within society, then the government will have legitimacy from them.

Legitimacy is a psychological condition in which people or a group of people are very sensitive to the surrounding environment phenomenon both physical and non-physical. Legitimacy changes over coordinate shifting of space and time (Dowling, 1975). Changes in values and social norms can be a motivator for the legitimacy changes of the organization and it also puts pressure on organization legitimacy.

Legitimacy can be obtained when there is conformity between the existence of appropriate organization and the existence of value system in the society and environment. When there is a shift towards unconformity, then the legitimacy of the organization can be threatened.

4. RESEARCH CONCLUSION, IMPLICATION, AND LIMITATION

Conclusion

Sulapa appa literally means reactangular. Actually, sulap appa means that human was created from four elements, namely: earth, water, fire, and air (Kulle and Tika, 2003: 14).

Leadership concepts in Makassar local wisdom are determined by multidimensional personality traits. In Makasar local wisdom, there is a leadership concept known as sulapa appa (leader having four dimensions). A leader is required to have 4 (four) qualities tahta cannot be separated from one another. These four qualities are *lambusu* (honest), *Barani* (bold), *kalumannyang* (rich) and *caradde* (smart). The Leader who has and fully holds these four dimensions of leadership values is believed to be Tu Panrita, considered as fully human. (Salle, 2012: 15).

It is necessary to perform the transformation of lambusu (honest), Barani (bold), kalumannyang (rich) and caradde (smart) values into non-sectarian, ethnic, and communal only. Those values insist to be transformed into internalization form that leads to the embodiment of local government accountability.

It is time to adopt Makasar local to create nation's leaders by strengthening local culture of Sulapa Appa. It is believed, that Local culture of sulapa appa is still very relevant in solving all the problems faced by the nation today, especially the problems faced by the government of Gowa Regency.

Implication

From the theory implication, it is expected that the research result may contribute theory relating to the sulapa appa value-based accountability of the Local Government. From the practical contribution, that the research is expected to find practical constructs through qualitative approach in exploring the understanding on the implementation of local government accountability in the frame of Sulapa Appa cultural values. From the contributions policy, that the research results are expected to contribute in terms of policy making performed by local governments, especially related to public accountability.

Research Limitation

Reference limitation related to sulapa appa culture value brought difficulties for the researchers to carry out deeper exploration for values that exist in sulapa appa which leads to difficulties in reconstructing sulapa appa value-based accountability.

5. REFERENCES

- Basrowi dan Sukidin, 2002. *Metode Penelitian Kualitatif Perspektif Mikro*, Penerbit Insan Cendikia, Surabaya.
- Dwiheartoro, Prihatin, 2013. Etika dan kejujuran dalam Berpolitik. , *POLITIKA*, Vol. 4, No. 2, Oktober 2013.
- Emosda, 2011. Penanaman Nilai-nilai Kejujuran dalam Menyiapkan Karakter Bangsa *Innovatio*, Vol. X, No. 1, Januari-Juni 2011
- Ernawi, Imam S. 2010. *Harmonisasi kearifan Lokal dalam Regulasi Penataan Ruang*. Makalah pada Seminar Nasional “Urban Culture, Urban Future : Harmonisasi Penataan Ruang dan Budaya untuk Mengoptimalkan Potensi Kota. www.penataanruang.net/.../SinkronisasiKearifanLokal.
- Gray, R., Dave O., Carol A. 1996. *Accounting & Accountability: Change and Challenges in Corporate Social and Environmental Accounting*. Prentice Hall Britain.
- Ibrahim, Anwar. 2003. *Sulesana, Kumpulan Esai Tentang Demokrasi dan Kearifan Lokal*. Makassar: Lembaga Penerbitan Universitas Hasanuddin (Lephas) Anggota IKAPI.
- Iswary, Ery, 2014. *Transformation of Values of Makassarese Local Culture Based Character Building : From Symbolization to Philosophy*. Research on Humanities and Sosial Sciences, Vol. 4, No. 17, 2014.
- Kholmi, Masyiah, 2011. *Tafsir Sosial atas Konsep akuntabilitas dalam Perspektif Hermeneutika*. Disertasi, Universitas Brawijaya, Malang.
- Kulle dan Tika, 2003. *Aksara Lontara Makassar*. Diterbitkan oleh Dinas Pendidikan Nasional Kabupaten Gowa, Buana Lambasele, Sungguminasa Gowa.
- Liando, Daud M. 2013. *Pendekatan Kearifan Si Tou Timou Tumou Tou dalam Meningkatkan Kinerja Birokrasi*. Fisip Universitas Sam Ratulangi.
- Ludigdo, Unti, 2013. *Asumsi Dasar Paradigma Interpretif*. Makalah disampaikan pada *Accounting Research Training Series ke-4* Tanggal 26-27 Juni 2013 di Pascasarjana Akuntansi FEB Universitas Brawijaya.
- Mahbud, M. Asar Said, 2008. *Hurupu' Sulapa Eppa', Etika Lingkungan dan Kearifan Lokal*. Jurnal Hutan dan Masyarakat, Vol. III, No. 1 Mei 2008, 001-110.
- Moein, A. MG. 1994. *Menggali Nilai-Nilai Budaya Bugis-Makassar Sirik Na Pacce*. Yayasan Makassar Press, Ujung Pandang.
- Moleong, L.J, 2014. *Metodologi Penelitian Kualitatif*. PT Remaja Rosdakarya, Bandung.
- My Passion, 2012. inspirasi-85.blogspot.com/.../pappaseng-to-ogie
- Mutiarin, 2012. Transformasi Birokrasi : Dari Proses Pembelajaran Organisasi Menuju Perkuatan Kelembagaan
- Patton, J.M. 1992. Accountability and Governmental Financial Reporting. *Financial Accountability dan Management* 8 (3): 165-180.
- Raba, M. 2006. *Akuntabilitas, Konsep dan Implementasi*. UMM Press, 2006.
- Randa, Fransiskus, 2013. *Memahami Dimensi Akuntabilitas pada Organisasi Pemerintah Daerah (studi Etnografi pada Pemerintah Daerah Tingkat II Tana Toraja)*. Uajm.academia.edu/FRANSISKUSRANDA.
- Ridwan, Nurma Ali, 2007. *Landasan keilmuan Kearifan Lokal*. Ibda, Vol. 5, No. 1, 2007.
- Robert, J. And R. Scapens. 1985. Accounting systems and systems of accountability understanding accounting practices in their organizational context. *Accounting, Organizations and Society*. Vol. 10 No. 4, pp 443-56
- Sadjarto, Arja, 2000. *Akuntabilitas dan Pengukuran Kinerja Pemerintahan*. Jurnal Akuntansi & Keuangan Vol. 2, No. 2, November 2000.: 138-150.
- Said, Mashadi, 2007. *Kearifan Lokal dalam Sastra Bugis Klasik*, PESAT, Vol. 2 tahun 2007.
- Salle, Aminuddin. 2012. *Permata-Permata dari Timur : Serial II Memaknai Kehidupan dan Kearifan Lokal*. AS Publishing, Makassar.
- Salle, Ilham Z, 2015. *Akuntabilitas Manuntungi : Memaknai Nilai Kalambusang pada Lembaga Amil Zakat Kawasan Adat Ammatoa*. Jurnal Akuntansi Multiparadigma, Volume 6, Nomor 1, April 2015, Hlm. 28-37

- Sedarmayanti, 2003. *Good Governance (Kepemerintahan yang Baik) dalam Rangka Otonomi Daerah*. Mandar maju, Bandung.
- Sinclair, A. 1995. The Chameleon of accountability: Forms and discourses. *Accounting Organizations and Society* **20** (2/3): 219-237.
- Strauss, Anselm and Juliet Corbin, 1997. *Basics of Qualitative Research : Grounded Theory Procedures and Techniques*.
- Swift, T. 2001. Trust, reputation, and corporate accountability to stakeholders. *Business Ethics: A European Review* **10** (1) : 16-26.
- Tim Wacana Nusantara. 2009. wisatabudaya.blogspot.com/.../kearifan-lokal...bugis.html. 2 Maret 2009.
- Triyuwono, Iwan, 2012. *Akuntansi Syariah : Perspektif, Metodologi, dan Teori*. Edisi ke-3. PT Raja Grafindo Persada, Jakarta.
- Velayutham, S. and M.H.B. Perera. 2004. The Influence of Emotions and Culture on Accountability and Governance. *Corporate Governance* **4** (1): 52-64.
- Yunus, 2013. Transformasi Nilai-Nilai Budaya Lokal Sebagai Upaya Membangun Karakter Bangsa (Penelitian Studi Kasus Budaya *Huyula* di Kota Gorontalo). *Jurnal Penelitian Pendidikan*, Vol. 14 No. 1, April 2013