

**CULTURE RESOPA TEMMANGINGNGI NAMALOMO NALETEI PAMMASE
DEWATA IN AUDITORS PERFORMANCE IN MAKASSAR CITY**

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This study aims to determine the role of culture resopa temmangingngi namalomo naletei pammase dewata influential in the performance of auditors in the city of Makassar. This research is a research of data analysis of phenomenologis paradigm, specializing in phenomenon and reality that seems to examine the explanation in it. In implementing a guideline in the profession to the stages of research that needs to be done, that is: Investigation, interviews, documentation, analysis, selection and from the first source or is valid. This study came to the conclusion of the analysis that the background of an auditor and the cultural values the of resopa temmangingngi namalomo naletei pammase dewata such as: *Alempureng* (honesty), *Amaccang* (intellectual), *Asittinajang* (propriety), *Agettengeng* (firmness), *reso* (effort), *Siri* ' (shame, self-esteem), *Ada Tongeng* (true speech), and *Mappesona Ri Dewatae* (resigned to the power of Allah SWT) give a strong influence in the performance of auditors.

Keywords: *Culture Resopa Temmangingngi Namalomo Naletei Pammase Dewata, auditor performance.*

1. INTRODUCTION

The need for information about a company's financial statements is getting higher, so public accountants are required to perform one of their duties, providing audit services for the company's financial statements. This report is not only influential and used by company management but also by the wider community. There is a need for third party services to assess the reliability of financial accountability that is presented by management in its financial statements, so there is a need for public accounting services. Public accountants are expected to be able to provide an impartial assessment of the information presented by company management in the financial statements. If the information provided by the auditor is not in accordance with the actual situation and results in losses to the parties using the information provided by the auditor, of course, the auditor must be accountable to these parties. Currently, the problems that occur regarding the role of auditors are always a major concern in the business world. Increased legal cases involving public accountants, especially regarding the settlement of their responsibilities, In addition, more and more cases of charges against auditors have reached court. Even if they do not go to court, the public will give an assessment that the auditors are not able to carry out their duties and are unable to carry out their duties and cannot be expected to help the public.

Bugis culture contains life goals, values, and principles that must be adhered by everyone who lives in that culture. The Bugis community strongly adheres to the principles adopted, one of the Motto of the Legenda Shop (intellectual) from *Sidenreng Rappang* which is famous for being the principle of the Bugis community and being the work motivation, "*Resopa Temmangingngi Namalomo Naletei Pammase Dewata*". The meaning of the word is, only with hard work and also never give up will be easy to get an abundance of Mercy from Allah SWT. Bugis culture has some main values, namely, *Alempureng* (Honesty), *Amaccang* (Intellectual), *Asittinajang* (Propriety), *Agettengeng* (Firmness), *Reso* (Effort), and *Siri* '(Shame, Self-Esteem), (Rahim, 2011).

The definition of Auditor Performance according to Goldwasser (1993) in Fannani et al (2008) is "Auditor performance is a manifestation of the work done in order to achieve better or more prominent work results towards achieving organizational goals. Achievement of better auditor performance must be in accordance with certain standards and timeframes, such as:

- a) Quality of work is the quality of work completion by working based on all abilities and skills, as well as knowledge possessed by the auditor.
- b) Work quantity is the amount of work that can be completed with the target that is the responsibility of the auditor's job, as well as the ability to utilize work-supporting facilities and infrastructure.
- c) Provision of time is the provision of completion of work in accordance with the time available.

2. RESEARCH METHOD

The type of data in this study is qualitative data. Researchers use qualitative data because it is intended to find understanding description related to the problem under study. The data source used in this research is primary data which is obtained directly from the results of observations and in-depth interviews with auditors or public accountants related to this research. The data obtained were in the form of explanations from the auditors or public accountants of the Bugis tribe regarding the implementation of cultural values "*Resopa Temmangingngi Namalomo Naletai Pammase Dewata*" in the Auditor's Performance in Makassar City.

The data analysis method used is the phenomenological paradigm; the research seeks to understand the meaning of events and its relation to ordinary people in certain situations. Phenomenological studies are researches that specialize in phenomena and realities that appear to study the explanation in them. Phenomenology itself has two meanings, namely as a philosophy of science and also a research method, which aims to find the meaning or meaning of experiences that exist in life. The phenomology will explore data to find the meaning of the basic and essential things of the phenomenon, reality, or experience experienced by the object of research.

The method used by researchers in data collection is an interview which is defined as an interaction to exchange or sharing of rules, responsibilities, feelings, beliefs, motives, and information. Interviewing is not an activity of one person initiates / starts a conversation while the other only listens (Haris herdiansyah: 2012).

Table 1. Informant Characteristics Data

No.	Name	Position	years of service
1.	Imam Syafei	The first Auditor	7 years
2.	Zulfitra. R	The first expert auditor	7 years
3.	Abiding Bengnga	middle auditor	31 years

3. RESULTS AND DISCUSSION

Based on the results of the interview, the researcher considers that the code of ethics for public accountants is psychologically insufficient to influence or shape psychology and improve auditor performance. There are external factors that influence, such as religious teachings, local culture, environment, family, and work partners. For example, in terms of culture, especially Bugis, it has been instilled in them regarding the values of *alempureng* (honesty), *amaccang* (intelligence), *asittinajang* (propriety), *agettengeng* (firmness), *reso* (effort), *siri'* (shame, self-esteem), *ada tongeng* (true speech), and *mappesona ri dewata* (surrender to the power of Allah SWT)

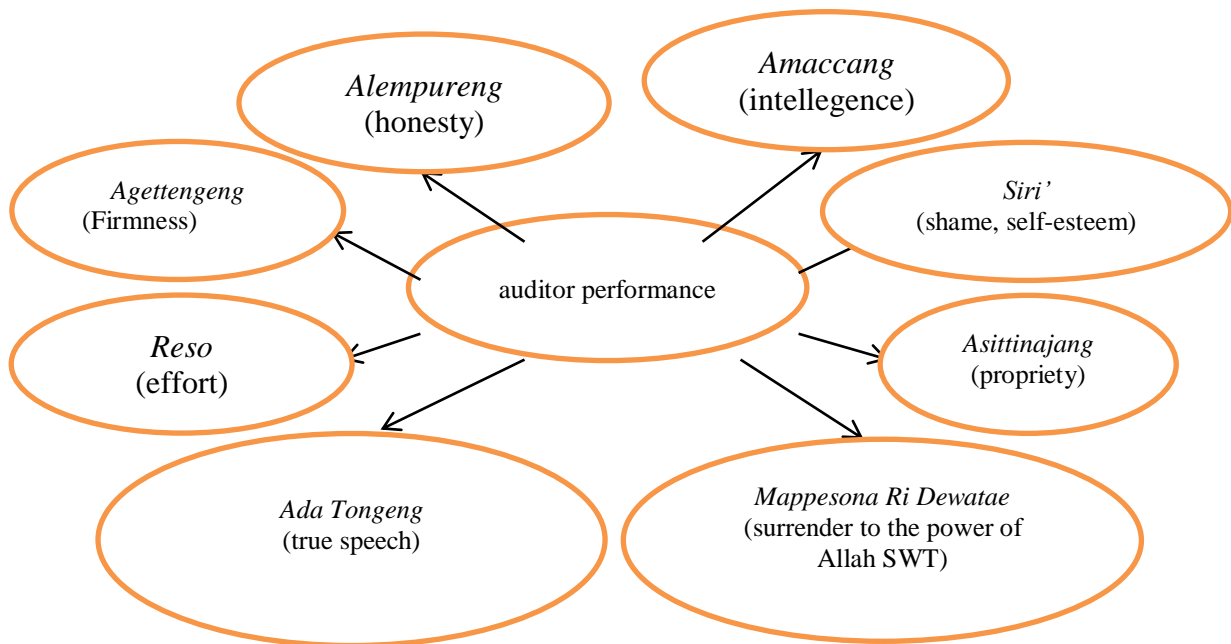


Figure 1. Auditor Performance in the Perspective of Cultural Values *Resopa Temmangingngi Namalomo Naletai Pammase Dewata* (the results of analysis by researchers).

a. *Alempureng* (Honesty)

According to the results of an interview with Mr. Imam Syafei:

Alempureng (honesty) is an auditor must always be honest in auditing, he must report all findings honestly in accordance with the facts.

In line with Mr. Imam Syafei, Mr. Abidin Bengnga said that:

Alempureng (honesty), is an auditor must be independent and objective, the auditor must not be impartial and have the integrity to report conclusions in accordance with the facts and without any manipulation.

Meanwhile, Mr. zulfitra interpreted

Alempureng (honesty) is the same as the integrity of the auditor, the auditor must always uphold the value of honesty because being honest is a fixed price, if he is not honest then an auditor will easily manipulate data and will be tempted more quickly by the lure of money (fee) because auditor or public accountant client trust is everything.

Based on the results of the interview above, the researcher concluded that the cultural value of *alempureng* (honesty) must be possessed by an auditor in carrying

out an audit, reporting or conveying facts honestly according to the reality that occurs, honesty is needed in improving auditor performance because honesty is very important so that an auditor can avoid the abuse of duty as a public accountant. Honesty can be said to be the value most needed in the world of auditors.

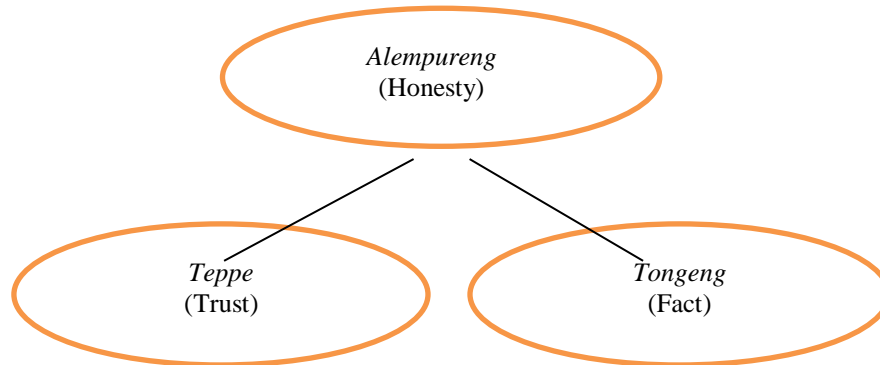


Figure 2. Elements of *Alempureng* (honesty)

Alempureng (Integrity) is a quality that underlies public trust and is a benchmark for members to test all decisions they make. Integrity requires a member to, among other things, be honest and straightforward without sacrificing the secrets of the recipient of services, services and public trust cannot be defeated by personal gain. Integrity can accept unintended mistakes and honest differences of opinion, but cannot accept fraud or disregard for principle.

b. *Asittinajang* (Propriety)

From the results of an interview with Mr. Abidin Bengnga

Asittinajang (propriety) is an auditor must work according to the provisions, be on time and always guard himself from disgraceful acts, namely actions that are not in accordance with the norms and code of ethics of the auditor.

Meanwhile, according to Imam Syafei

Asittinajang (propriety) is an auditor must obey the rules and code of ethics of the auditor,

In line with Mr. Zulfitra

Asittinajang (propriety), namely the auditor must comply with the auditor's code of ethics and when auditing must be on time.

Based on the results of the interview above, the researcher draws the conclusion that the cultural value of *asittinajang* (propriety) is one of the demands for an auditor to obey the rules and auditors' code of ethics, to avoid gaps between clients and auditors because if the auditors comply with the auditor's code of ethics, affect the performance of the auditors themselves in carrying out their duties.

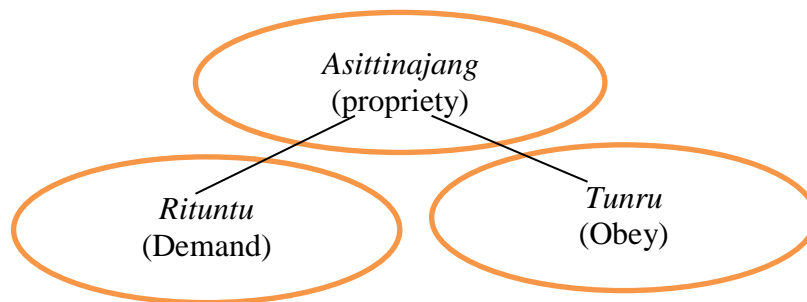


Figure 3. The elements of Asittinajang (propriety)

Asittinajang (professional) is the quality and behavior which are the characteristics of a profession or the characteristics of a professional person. A profession does demand professionalism because a profession has rules that must be fulfilled and obeyed, namely having the expertise to carry out tasks in accordance with its field, carry out a task or profession by applying standards in the profession concerned and carrying out its professional duties in accordance with professional ethics has been established.

c. *Amaccang* (Intellegence)

From the results of the interview with Mr. Zulfitra,

Amaccang (intelligence), an auditor must continue to learn because a rule changes at any time or from time to time, and *amaccang* is the ability or competence of an auditor in making decisions.

According to Imam Syafei

Amaccang (intelligence) is an ability that an auditor has in providing an audit opinion or audit opinion.

Meanwhile, according to Mr. Abiding Bengnga

Amaccang (intellectual), namely an auditor must be competent so he can improve his knowledge and intelligence as well as the ability to think more creatively.

Based on the results of the interview above, the researcher draws the conclusion that the value of *amaccang* (intelligence) is the level of an auditor's ability to think wisely in making decisions in providing audit opinions. An auditor must have the competence and expertise in accordance with the profession and the auditor's code of ethics in providing audit services.

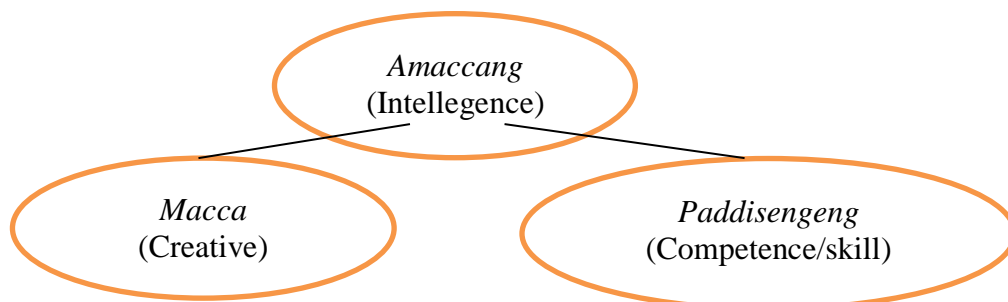


Figure 4. Elements of Amaccang (intellegence)

Amaccang (competence) are skills, knowledge, basic attitudes and values that are reflected in habits of thinking and acting which are developing and continuous. The habit of thinking and acting consistently and continuously will make people competent. Auditor competence is the qualification required by the auditor to carry out the audit properly. To acquire these competencies, education and training for auditors are required

d. *Agettengeng* (Firmness)

From the results of the interview with Mr. Zulfitra said that

Agettengeng (Firmness), the auditor is firm in his stance, not easily influenced by others because there are signs that must be followed because sometimes there are parties who play their power.

According to Imam Syafei

Agettengeng (firmness), the auditor is steadfast in every word and action and accepts all risks when auditing.

Meanwhile, according to Mr. Abiding Bengnga

Agettengeng (firmness), an auditor must work seriously, professionally, and must be proper to ethics, and must work according to a predetermined period of time.

Based on the results of the interview above, the researcher concluded that the *Agettengeng* value (firmness) is a mandatory value for the auditor because an auditor must be firm in his stance on the opinion that has been given as long as it is true and does not take sides in reporting audit findings according to the facts.

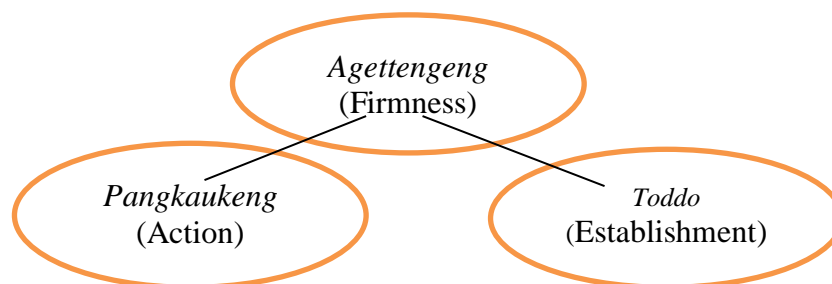


Figure 5. Elements of *Agettengeng* (firmness)

Agettengeng (objectivity) is an honest attitude, not influenced by personal or group opinions and considerations in making objective decisions or actions. In maintaining integrity, the auditor will act honestly and decisively in maintaining his objectivity, the auditor will act fairly, impartially in carrying out his work without being influenced by pressure or demand from certain parties or personal interests.

e. *Reso* (Effort)

From the results of the interview with Mr. Imam Syafei said that

Reso (effort) is the auditors must always try to complete their responsibilities and always keep working hard to get targeted results.

According to Mr. Zulfitra

Reso (effort), an auditor must work hard to complete his duties and try as much as possible to find sufficient, material, and relevant facts.

Meanwhile, according to Mr. Abidin Bengnga

Reso (effort), an auditor must work really passionately, have an unyielding attitude in order to produce a quality and timely decision.

Based on the results of the interview above, the researcher draws the conclusion that *reso* (effort) is very necessary to improve auditor performance, to get maximum results an auditor must work hard and not half-heartedly in working according to Nene Mallomo's motto, namely *resopa temmangingngi namalomo naletei pammase dewata* (only with work hard and also never give up that will easily get abundant grace from Allah SWT).

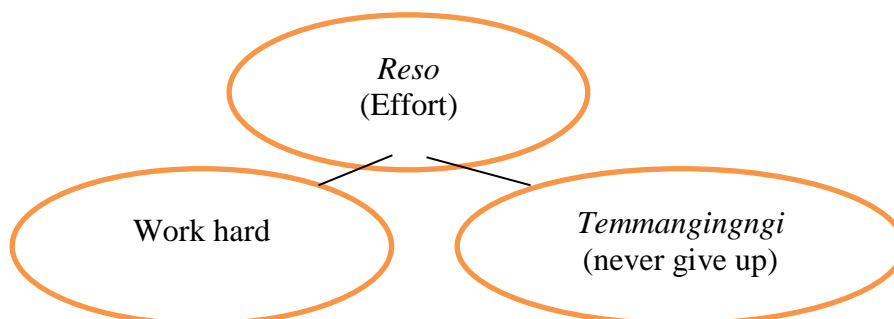


Figure6. Elements of *Reso* (Effort)

To improve the auditor's performance, an auditor must work hard and have an unyielding attitude in carrying out the audit process, the auditor must work as much as possible because only with hard work, persistence, work passionately without giving up hope to strengthen audit evidence in order to produce appropriate findings. The existing the facts make the audit activity will not run smoothly without the efforts of the auditors.

Reso (effort) is a person's ability to do something to achieve a goal. *Reso* in Indonesian means that effort is a key for implementing the values of honesty, intelligence, propriety and firmness.

f. *Siri*' (Shame/ Self-esteem)

From the results of an interview with Mr. Imam Syafei

Siri '(shame / self-esteem) if the auditor already has shame so he will not commit fraud.

According to Mr. Zulfitra

Siri (shame / self-esteem) where a culture of shame can be used as a security guard for us, such as we are ashamed of committing violations, embarrassed to be late in carrying out duties, and embarrassed to commit fraud or violate the code of ethics of a public accountant

Meanwhile, according to Mr. Abidin Bengnga

Siri (shame / self-esteem), an auditor must be ashamed of fraud so that he must avoid temptations that can influence the auditor in taking an audit opinion, including discipline in work.

Based on the results of the interview above, the researcher draws the conclusion that *Siri* (shame / self-esteem) is a cultural value that is very influential in the life of an auditor because this value is inherent in a person it has been implanted since birth, the value of shame plays an important role in auditor performance, because with shame, the auditor will not be possible to do things that can violate the code of ethics of a public accountant, shame itself contains several characteristics such as honesty, professionalism, morals, and consistency. If an auditor violates the code of ethics so has no self-esteem where the self-esteem is the same as the honor of the auditor.

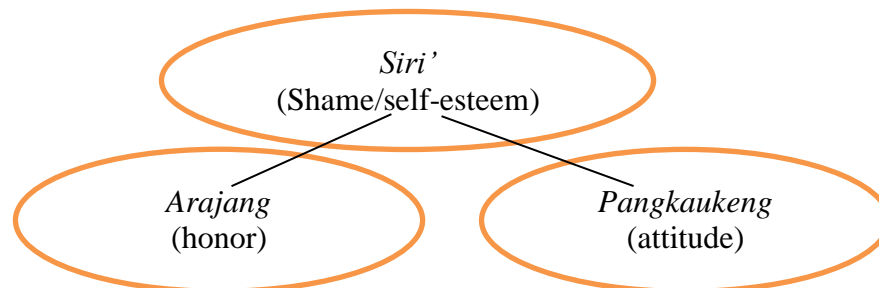


Figure 7. Elements of *Siri* '(shame / self-esteem)

An auditor must have a responsible attitude towards his work and have principles, with the existence of principles so an auditor can maintain his independence so an auditor is prudent in determining audit opinion, so the reputation and honor of the auditor's profession can be maintained. In Bugis society, if a person does not have the dignity of *siri* ', he is no longer seen as a human being but an animal in human form. He loses his dignity as a human / individual and as a member of society.

g. *Ada Tongeng* (True speech)

From the results of the interview with Mr. Abidin Bengnga

Ada tongeng (True speech), an auditor must uphold the truth, say true if true, say wrong if wrong, and do not manipulate the findings during the audit.

According to Mr. Zulfitra said that

Ada tongeng (true speech) where an auditor is required to always tell the truth impartially and always be consistent with his words to maintain the trust of clients and society.

Meanwhile, according to Imam Syafei

Ada tongeng (True speech), an auditor must state all findings found in truth without being covered up.

Based on the results of the interview above, the researcher draws the conclusion that *Ada tongeng* (true speech) is very instrumental in improving the performance of auditors and very supportive of the professional principle of the auditor, saying every finding is true without being covered up. For public accountants, the trust of clients and users of financial statements on the quality of audits and other services is very important. If you do not have the trust, an auditor will no longer be used.

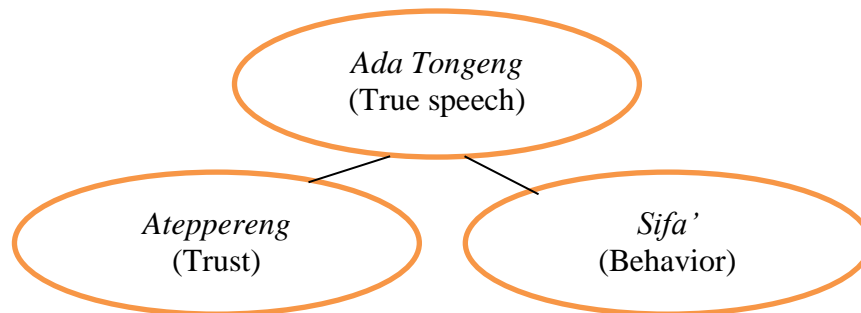


Figure 8. Elements of *Ada Tongeng* (True speech)

One of the elements of *Ada tongeng* (true speech) is trust, when an auditor is telling the truth, of course an accountant will always be consistent with his words because trust is very expensive, so if an auditor always tells the truth, the client will believe his opinion but if he said a lie in once time, his every word will never be believed again. Auditors have responsibilities and objectives so the audit process runs well and in accordance with existing audit standards, auditors need to have a pattern of behavior in accordance with their profession which must report relevant and accurate audit results.

h. *Mappesona Ri Dewatae* (Surrender to the Power of Allah SWT)

From the results of an interview with Mr. Iman Syafei

Mapp Pesona ri dewatae (surrender to the power of Allah SWT) said that this value is very good to be applied because if an auditor always presents Allah in every job it can become self-control not to do things that are not in accordance with religious norms.

According to Mr. Zulfitra

Mapp Pesona ri dewatae (surrender to the power of Allah SWT) is an auditor must always instill religious values in his daily life where auditors do not commit violations and carry out their duties with a full sense of responsibility and submit to Allah SWT.

Meanwhile, according to Mr. Abiding Bengnga

Mapp Pesona ri dewatae (surrender to the power of Allah SWT) is an auditor must always present Allah, namely trying and praying in every job as a controller so that the auditor remains consistent and independent in reporting the audit results.

Based on the results of the interview above, the researcher draws the conclusion that the culture of *mapp Pesona ri dewatae* (surrender to the power of Allah SWT) that in work, an auditor must always pray, try, endeavor, and surrender to the power and desire of Allah SWT because whatever we get is all the desire of Allah. So in work, nothing will be in vain even though it will fail later, but you must remain optimistic about what has been done, as well as in the world of auditing, you must work according to the existing rules to get the results as expected.

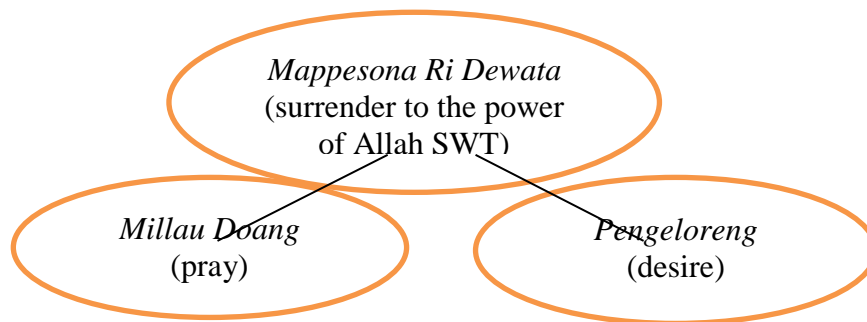


Figure 9. Elements of *Mapp Pesona Ri Dewata* (Surrender to the Power of Allah SWT).

Mapp Pesona Ri Dewatae means relying all human efforts on absolute provisions or decisions of God the Creator. Surrender is done after someone has a strong determination to do something. Such surrender is called *tawakkal*. It means that besides humans having the ability to realize their dreams, they must not forget that there are still power who are more powerful than humans. Even though man has strengths, he must not forget that his strengths are still very limited when compared to God's strengths. Therefore, in trying to realize his dreams, humans are not only required to work hard, but also to rely on the absolute determination of the Almighty.

CONCLUSION

1. The value of *Alempureng* (honesty) is very much needed in improving the performance of auditors because honesty is very important so an auditor can avoid abuse of his duties as a public accountant. Honesty can be said to be the value most needed in the world of auditors.
2. The value of *Asittinajang* (propriety) is one of the demands for an auditor to obey the rules and auditor's code of ethics, to avoid gaps between the client and the auditor because if the auditor complies with the public accountant's code of ethics it will greatly affect the performance of the auditors themselves in carrying out their duties.
3. Amaccang value (intelligence) is the level of an auditor's ability to think wisely in making decisions in providing audit opinions. An auditor must have the competence and expertise appropriate to his profession in providing audit services.
4. *Agettengeng* value (firmness) is a mandatory value for an auditor because an auditor must be firm in his stance on the opinion that has been given as long as it is true and impartial, reporting audit findings according to the facts.
5. *Reso* value (effort) is needed to improve the performance of auditors, to get maximum results an auditor must work hard, full of enthusiasm and not half-heartedly.
6. *Siri* 'value (shame / self-esteem) plays an important role in the performance of auditors because with shame, the auditors will not be possible to do things that violate the public accountant's code of ethics.
7. The Value of *Ada Tongeng* (true speech) is to say every finding truthfully without being covered up, because client trust is very important.

8. The value of *Mapp Pesona Ri Dewatae* (surrender to the power of Allah SWT), means that in working an auditor must always pray, try, make endeavors, and submit to the power and desire of Allah SWT because whatever is obtained is the will of the Powerful.

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