

Auditor Accountability within Framework of Bugis Cultural Values: CPA Firms Study in Makassar City

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Abstract

The study is needed for moral consciousness development of auditors to emphasize how auditors think about accountability, then deciding what is the right and wrong. This study is conducted to produce a guideline in public accounting profession in correlation with local culture and to improve the auditor accountability in Makassar. This research uses phenomenology approach to analyze the data. Researchers try to understand how people begin to see, explain and describe the order of world where they live. Implementing ethnometodology research to this issue, research stages are started from: investigation, interviews, analysis, data and information selection from valid informant and trusted source. The research comes to conclusion that auditor that from Bugis environment will practice the Bugis value Cultural in their profession, like: Honesty (*Alempureng'*), Intelligence (*Amaccang*), Decency (*Asitinajang*), persistence (*Agettengeng*), Effort (*Reso*) and Self-Esteem/Shame (*Siri'*). They have significant impact to affect and strengthening the auditor accountability.

Keywords: Accountability Auditor, Cultural Values Bugis

INTRODUCTION

The auditor's accountability is an answer and clarification to the performance of a person or entity actions to those who have right to ask answers or information from the authorized persons or entities to manage certain resources. In this context, the notion of accountability is seen from the standpoint of control and performance measurement benchmarks (Salsabila and Prayudiawan, 2011). A sense of responsibility or accountability is a situation felt by the auditor that the work performed is consistent with the procedures and standards of public accountants so that it can be accounted for conclusions made to the related parties, either directly or indirectly (Supardi and Mutakin 2008). Accountability functions according to Bahtiar Arif, et al (2002: 5) are broader than just adherence to the prevailing laws; it should be concerned with the wise, efficient, effective and economical use of the Resources.

The main purpose of accountability is emphasized because every manager or management of financial accountability makes a financial statement. To support the success in carrying out duties and functions properly, it needs auditor with good performance and quality. Auditor performance is the ability of an auditor to generate or examine the results of audit activities on the management and financial responsibility performed in one examination team (Yanhari, 2007). The accounting profession, equivalent to other professions such as medicine, law, and engineering, is very close to ethical issues. Survey in America found that the accounting profession is considered as one most ethical professions (O'clock and Okleshen, 1993). A rather interesting view is expressed by (Citra, 2003 and Hanlon, 1994 in Shafer and Simmons, 2008) that the public accounting profession has become too commercialized. Unfavorable working conditions affect the performance of auditors and influence the public confidence in public accountants as an independent party to audit financial statements.

Accounting scandals of big corporations in America such as Enron has caused one big Certified Public Accounting (CPA) firms as Arthur Andersen becomes break and having impact on loss of public confidence. The government and parliament released Sarbanes Oxley Act to regulate corporate responsibility or also called the Corporate Responsibility Act. The impact of these violations was the stock market index fell by 25%, Enron's stock fell to a negative level, Enron Corporation broke, and its leaders, consultants and accountants were prosecuted, some committed suicide, and some were jailed and fined. The Federal Government in United States established Public Company Accounting Oversight Board (PCAOB) and other restrictive rules. Enron case has very negative impact on accounting profession to make public trust to accounting profession at lowest point. It is only natural that public trust in accountant's profession is lost and difficult to rebuild. Indonesia also had the same case of PT. Kimia Farma Tbk. They overstated net income at December 31, 2001 and case on BPK (Audit Board) on opinion on Kemendes PDTT (Ministry of Village, Development of Disadvantaged Area and Transmigration), (detik.com, May 29, 2017) in hand operation by KPK (Corruption Eradication Commission). BPK proves that issue of buying and selling opinions is a myth. The myth has been lost due to determination of four suspects, main auditor of BPK, BPK auditor, Echelon III Kemendes official, and Inspector General of Ministry. At least this is a shared learning for development of auditor profession in Indonesia to improve their performance. The wise solution to make the auditors do noble task is a need to consider the basic culture as the basic human values in conducting the audit. Therefore, these values are very broad, can be found in a variety of behaviors selected in wide life of universe (Williams, 1972).

Culture or called civilization contains a broad sense, including the complex understanding of a nation as knowledge, belief, moral art, law, customs, and other traits derived from the society members (Taylor, 1897).

Generally, culture is a set of attitudes, behaviors, and symbols embraced by a group of people and usually communicated from one generation to the next (Shirayev and A. Levy, 2012). Attitudes include beliefs (politics, ideology, religion, morals, etc.), values, general knowledge (theoretical and empirical), opinions, superstitions, and stereotypes. Behaviors include various norms, roles of customs, traditions, customs, practices, and fashion. Symbols present an idea or something, meaning given by people. Symbols can be shaped by material, such as color, sound, buildings, and others. Bugis culture includes a general belief system that consistent with the expected behavior or thinking and technical knowledge, and determines how to do something. According to Toriolo, determining man is the function and role of human nature, so that "person" becomes "human", as the value of Bugis culture of *siri'* within deep study. The study uses *siri'* as a socio-cultural and personality value system which is a prerogative of self-esteem and human dignity as individuals and members of society. Furthermore, Mattulada, (1995) defines *siri'* is a view of life with aims to maintain dignity of personal, others, or groups, especially the state. The Honesty (*Alempureng'*), Intelligence (*Amaccang*), Decency (*Asitinajang*), persistence (*Agettengeng*), Effort (*Reso*) and Self-Esteem/Shame (*Siri'*) become main values that will be discussed here (Lannai and M. Aras, 2016)

This qualitative research uses ethnomethodology approach to focuses on relativity with practical interpretation, or as an approach to human nature to include the meaning of real behavior (Janesick in Denzin and Lincoln, 1994: 20). Neuman (1997) defined ethnomethodology as the whole of discovery, method, theory, a worldview. The ethnomethodological view comes from life. To know the strengthening of auditor's accountability in Bugis culture value, researchers are interested to explore the strengthening of auditor accountability in Bugis cultural value. This research is to know the strengthening of accountability of an auditor with value of Bugis culture in ethnomethodology perspective at Certified Public Accounting (CPA) firms in Makassar City.

RESEARCH METHODS

This research is a qualitative research, in form of observation and interview to auditor. It is based on Creswell's (1994, p. 146) opinion that qualitative research characteristics are: (a) concept is immature due to lack of previous theories and research, (b) the existing theories may be inappropriate, inadequate, incorrect, or ambiguous; (c) a need to explore and explaining the phenomena and to develop theories; or (d) the phenomenon may be incompatible with quantitative measures. Referring to above characteristics, reason to select qualitative approach is to know the phenomena occurred in time of audit implementation. The data was collected by interview to auditors who have Bugis background. This research was conducted at Certified Public Accounting (CPA) firms in Makassar City, as shown in table 1.

Table 1. Description of the Certified Public Accounting (CPA)

No	CPA Firms Name	Quantity	Address
1	CPA Firms of Mansyur Sain & Rekan	-	Jl. Mesjid Raya No. 80 A-B
2	CPA Firms of Drs. Rusman Thoeng, M. Com, BAP	5 accountants	Jl. Rusa No. 65 A.
3	CPA Firms of Drs. Thomas, Blasius, Widartono & Rekan	4 accountants	Jl. Boulevard Ruko Jascinth 1 No. 10.
4	CPA Firms of Usman & Rekan	3 accountants	Jl. Maccini Tengah No. 21 Makassar
5	CPA Firms of Drs. Harly Weku	5 accountants	Jl. Bontosua Ruko Dewi 1 D, Bontoala.
6	CPA Firms of Yakub Ratan	5 accountants	Jl. Mesjid Raya No. 80 A-B
7	CPA Firms of Benny, Tony, Frans & Daniel	22 accountants	Jl. Nuri No. 30
Total		44	

Data Source: Certified Public Accounting (CPA) Makassar, Year 2017

Types and Data Sources

The sources of relevant data for research on strengthening auditor accountability within framework of Bugis culture values in ethnomethodology perspective are from Certified Public Accounting (CPA) in Makassar City. The qualitative data type is obtained from observations and interviews with Auditor. The data sources are explanations from Bugis tribe auditors in strengthening the Bugis cultural values.

Data collection technique

The data collection technique is interviews with Bugis Auditors at CPA in Makassar City. The method to analyze analysis is Ethnomethodology perspective. Researcher seeks to understand how people begin to see, explain and describe the order of world where they live. According to Kamayanti (2016), ethnomethodology perspective has four stages of analysis. First is the indexical analysis to look for expression or body language among the community. Second is to conduct a reflexivity analysis to disclose things that underlies the occurrence of an activity of informant. Third is to conduct an indexical action analysis. The researcher discloses actions that are seen and

considered rational for community as the result of indexical and reflexivity analysis. Forth is presentation of common sense knowledge of social structures. Ethnomethodology is a group of methods in qualitative research that focuses on relativity of practical interpretations, or as an approach to human nature to include meaningful behavior (Denzin and Lincoln, 1994). According to Ikbar (2012), some important steps that need to be considered in research process are as follows. Investigation is basically done if really there is a problem with system and known the problem cause cause. An interview is a way to collect data by researchers by coming directly to company to observe the daily activities. Analysis is a set of procedures to create a modified information system specification.

Furthermore, the valid data and most closely related to core problem studied is selected. It comes from first or original source, as much as possible should be sought to obtain data from original source, as little as possible from secondary source. Data is written or told / excluded. Data (manuscripts, books, documents, reports, journals, etc.) may contain social elements. Create data records to facilitate the execution of research; it should be familiarized to make data records carefully and thoroughly. Correction, revision, and modification / alteration are done to informative data and problems. During the data collection process, we should face the problem and should analyze it with open hearts and minds. Research results are based on data (manuscripts, books, documents, reports, journals, interview results, and others) that have been collected during the research process. Researchers draw conclusions from some of meanings of *siri'*. The *Siri'* is still consistent with the application work world, especially in auditor profession. Although the sense of *siri'* in their view is different, it does not change the substance of *siri'*. Based on analysis results of interview, *siri'* concept is a cultural system in Bugis tribe. *Siri'* is also a universal value shaped by multiple values so as to produce a *siri'* concept with a positive meaning. *Siri'* concept for auditor ethics are follows: Honesty (*Alempureng'*), Intelligence (*Amaccang*), Decency (*Asitinajang*), persistence (*Agettengeng*), Effort (*Reso*) and Self-Esteem/Shame (*Siri'*).

DISCUSSION

Siri in Auditor Accountability Frame

The roles and responsibilities of auditors are set out in Standards of Professional Accountants Public (SPAP) established by Indonesian Institute of Accountants or Statement on Auditing Standards (SAS) issued by Auditing Standards Boards (ASB). The roles and responsibilities of auditor are follows: (a) Responsibility to detect and to report fraud, errors, and irregularities. SPAP Section 316 on detection of errors and irregularities may be erroneous and collection and processing of accounting data, accounting estimation error, misinterpretation of accounting principles regarding quantity, classification and manner of presentation, misleading financial statements and misuse of assets. (b) Responsibility to maintain independence and avoid conflict. SPAP Section 220 must be honest, free from client obligations, and have no interest in client either to management or to owners. (c) Responsibility to communicates useful information about the nature and outcome of audit process. SPAP Section 341 states that results of evaluation indicate a threat to company survival; auditor must evaluate the management plan to improve the condition. If it is not satisfactory, auditor may not give an opinion and need to be disclosed. (d) Responsibility to find unlawful acts of client. Section 317 SPAP provides the importance laws or legislation for violations by business units whose audited financial statements. The determination of violation is not the competence of auditor but the result of expert judgment.

Accountability life is a very complex thing, because every accountant in his life never gets out of accountability, particularly in dealing between clients and auditors. An auditor should have an indicator such as: how large the auditor motivation to complete the audit. Motivation generally is a state in a person that encourages the auditor's desire to perform certain activities to achieve the goal. How much the auditor effort (power of mind) to complete the audit. High accountability auditors devote greater effort (power of mind) than auditors with low accountability when completing the audit.

Accountability in work world is needed. There are many people interact in realizing what their goals, both individually and individually. Accountability plays a role in this interaction process to avoid friction that can cause conflict. Such a solution can be manifested if auditor accountability builds himself with a cultural approach, as Bugis culture for an auditor's accountability in giving an opinion on an audit. The thrust of psychology makes a person try to account all the actions and decisions that have been taken, accountability of an auditor has roles and responsibilities, such as the responsibility of detecting and reporting the cheat, maintaining the attitude, communicating the information and responsibility of findings of unlawful acts of client. Researchers believe that what is taught in family environment has integration with local cultural values. Although actually not apart from role of religious teachings, Bugis society highly upheld their culture. The customs (*penganderaan*) serve as a life way for them. The religious and cultural values of Bugis have integration each other and have similarities. These values are instilled to them by family from childhood. It mutually reinforces one another between local cultural values and auditor accountability.

Conducting interviews with several auditors who background Bugis tribe at Certified Public Accounting Office in Makassar City, researchers found some research focus. Although the data still not represent the entire auditors of Certified Public Accounting in Makassar, but interview shows to the researchers the complexity of

problem faced by an auditor. These range from technical problems until conflict with code of ethics of public accountants, as well as accountability in auditing process until the provision of audit opinion and accountability of auditors audit opinion to clients.

Based on interview, researcher considers that ethics code of public accountant is not enough to influence or form the psychology and accountability of an auditor. There are external factors to influence, as religious teachings, local culture, family environment, education, alma mater and others. For example, Bugis culture especially has been implanted the values Honesty (*Alempureng'*), Intelligence (*Amaccang*), Decency (*Asitinajang*), persistence (*Agettengeng*), Effort (*Reso*) and Self-Esteem/Shame (*Siri'*), as shown in figure 1 below.

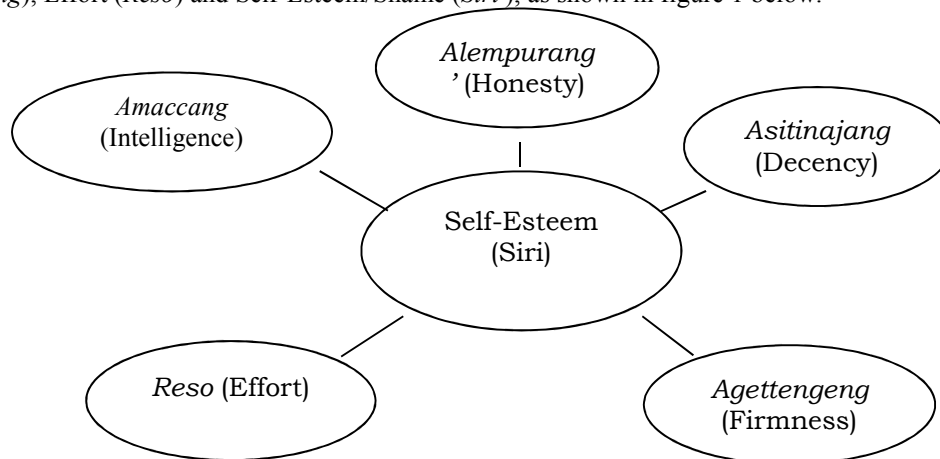


Figure 1. Bugis Auditors Value

***Siri'* (Self-Esteem / Shame) Against Auditor Accountability**

Siri' becomes the driving force and can also be aimed to create energy to work hard, working furiously, for sake of a job or business. *Siri'* means shame or self-esteem; it is an institutional custom and still has a big influence in South Sulawesi, especially people life culture. Rahim (1985: 174) said the *siri'* of king (government) must be fortified by people, then *siri'* of people must be respected by king. There is mutual respect to prevent the embarrassing actions (*Siakkasiriseng*). The *siri'* notions have been tried to be lifted from some of their own *lontaras* (idiom), suggest that *siri'* is nothing but a result. There is no feeling of shame (*siri'*) if one of main values held by humanity violated. A person arises his shame when because he is treated dishonestly, he is taken lightly not to be taken into account, he is given an inappropriate attitude, but instead this embarrassment (*siri'*) must arise in person who cheats, is treacherous, unjust; in a person who feels good in ignorance; in a person who does not do right; in a person who does not hold firmly the custom and *panngadereng*, and in a lazy man wasted his time, till poverty and poverty struck because empty from value of effort spirit.

Interview with Mr. Julkifli suggests that *Siri'* or shame / self-esteem is divided into two meanings, the internal and external meaning. They do not easily influenced by something that can lower dignity as an auditor. Same as Mr. Julkifli, Arsad said that *Siri'* is defined as shame because it is positive is, not negative. Mr. Mulyadin defines the *Siri'* as an attitude to maintain self-esteem. So *siri'* is formed because of nature of integrity, self-esteem, and morals. According to Saifan, the *siri'* we are shame when lie, we are shame when we take the rights of others. According to Ahmad Dahlan, the *siri'* value contained several properties of ethics code of auditors, such as honesty, consistent and professional. *Siri'* value is inherent for Bugis auditors because it has been implanted since childhood. Researchers interpret the meaning of *siri'* above. *Siri'* is a cultural system in Bugis tribe. *Siri'* is also a universal value shaped by multiple values resulting in a *siri'* concept which has a positive meaning. This value is very significant in influencing and strengthening the auditor's accountability to opinions that have been given.

Self-esteem is an honor for auditor. Self-esteem is the most important thing for auditor, self-esteem (*siri'*) likes a crown, more we keep the crown well, and then the crown will not fall and be taken by others. The higher the auditor's self-esteem, clients will more honor auditor. An auditor who has self-esteem will have following characteristics: Honesty (*Alempureng'*), Intelligence (*Amaccang*), Decency (*Asitinajang*), persistence (*Agettengeng*), Effort (*Reso*) and Shame (*Siri'*).

a. *Alempureng* (honesty) to auditor accountability

The honesty definition itself roots in honest; it means not lying, not cheating, and sincere. Honesty is defined as sincerity or straightness. Honesty is obviously very important in life, but ironically many people are playing with *Alempureng'*(Honesty) or even selling the *Alempureng'* (Honesty) for some reason. If this continues, it will erode the *Alempureng'* (Honesty) of each auditor.

According to Rahim, (1984), "integrity" In Bugis word is called "*lempu*", *Lambusu* in Makassar word. The *lempu* means straight, not bent. From various contexts, this word means sincerity, righteousness, goodness, or

justice, so that words of opponent are wicked, cheat, lying, treacherous, deviant, bad, deceitful, persecuting, and such. Meanwhile, according to (Darmapoetra, 2014) *lempu* means integrity. *Lambusu* means integrity in Makassar language. Integrity in this concept is trustworthy, people are given trust and they are able to hold the trust. Integrity has several important variants, namely: *matutu* (meticulously), *magello gau na* (having good deeds, according to custom), and *majjama kegengg-tongengg* (earnest and responsible work).

Interviews with Mr. Ahmad Dahlan shows that *Alempureng'* or honesty is a trait that must be possessed by every human being to convey the truthful facts findings in auditing. In line with Mr. Ahmad Dahlan, Mr. Arsyad said that *Alempureng'* is the same as honesty as a basis that becomes the benchmark of a trust given to client an auditor. While Mr. Mulyadin believes that honesty (*Alempureng'*) will never harm the auditor or client but honesty will bring so much benefit to auditor and client. Mr. Julkifli said that honesty brings us to goodness, dishonest people are considered betrayal, and in fact goodness brings us to heaven. Based on above interviews, researcher concludes that *alempureng'* or 'honesty' value must be owned by an auditor in performing the audit to have responsibility in accordance with requirement, because accountability is very related to honesty, auditor should avoid the abuse of profession as auditor. So it can be said that honesty is the heart of auditor's accountability, as shown in figure 2 below.

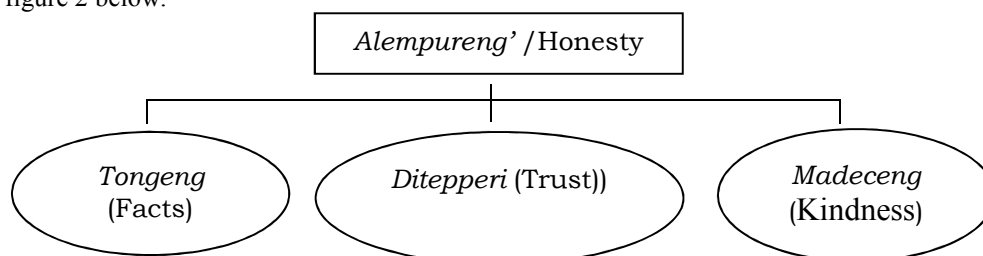


Figure 2 Elements of *Alempureng'* honesty

Facts and trust are two things interrelated, and complement each other. Everything that happens and is discovered by an auditor in auditing is proven and has become a reality. In reporting the audit results, auditor should disclose all facts (*Tongeng*) findings in audit due to be used as the basis to make audit conclusions. The foundation of relationship, building trust (*ditepperi*) and providing the basis for a reliable decision-making of an auditor must be based on honest, transparent, courageous, prudent and responsible in conducting the audit. Honesty is the base of trust, While trust has impact on honesty. Client gives trust as the result of his or her assessment of an auditor's attitude. Ones more, trust is must be maintained closely. Kindness (*Madeceng*) is an action that must be done by an auditor in conducting an audit in order to avoid gaps between opinions issued and client or company needs.

b. *Amaccang* (intelligence) for auditor accountability

Amaccang (intelligence) is the maturity level of a person to think wisely in decisions making. An auditor must have the ability to retain an opinion that has been given. Rahim, (1984) defines *acca* not clever or smart but "intellect". *Lontara* also uses the word *nawanawa* which means equal to *acca*. People who have the value of *acca* or *nawanawa* by *lontara* are called *toacca*, *Tokenawanawa* or *pannawanawa*, can be interpreted as intellectual, thinker or wisdom expert. *Amaccang* (Bugis word) or *Kacaraddekeng* (Makassar word) is the quick to understand something, responsive. People who have intelligence have great curiosity. Interview with Mr. Julkifli shows that *Amaccang* or intelligence is the ability of an auditor to take decisions in providing an audit opinion. Mr. Ahmad Dahlan defines *Amaccang* as the ability of an auditor to think above average of common people. Furthermore Arsyad said that *Amaccang* is a person's ability to understand the auditing in accordance with its capacity to use brain and ability to think more creative. While Mr. Mulyadin interprets the *Amaccang* as working in accordance with expertise and experience.

Based on above interviews results the researchers conclude the *Amaccang* as the level of value inherent in Bugis cultural system. It is the level of maturity of an auditor to think wisely in decisions making to provide an audit opinion. It means that in conducting audits, auditor should have sufficient intelligence and knowledge structure measured by education and experience of an auditor. More knowledge (views) on field makes auditors know the problems deeper, also the auditor will be easier to handle the more complex development.

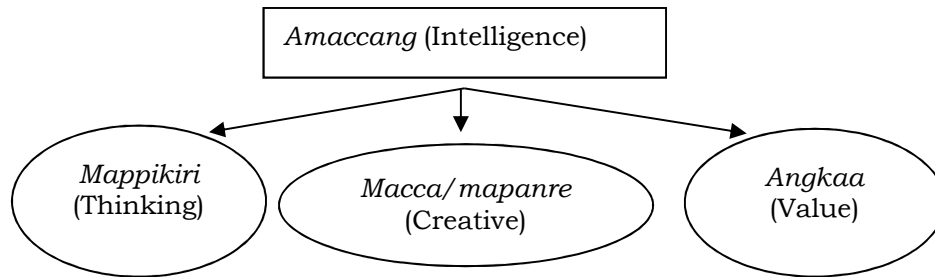


Figure 3. Amaccang elements

Thinking is mental effort to understand something experienced or find a way out of problem faced. Thinking in accountability refers to the ability of an auditor to develop ideas and concepts that have been discovered using his rational skills. One element of *Amaccang* is the creative. It means to what extent the auditor can find ideas or ideas from auditing process until the audit results. The result of thinking is usually considered to have authenticity and propriety. Alternatively, daily conception of creativity is the act to make something new. Intelligence will encourage people to analyzes, make calculations and make decisions. The values are elements of consideration about the idea or idea of the auditor about the right thing, good things that should be, this value referred in accountability.

c. Asitinajang (propriety) to auditor accountability

Asitinajang (decency) is a form of human behavior in conducting all activities and activities in accordance with applicable rules. The decency here is *asitinajang* in Bugis word. This word comes from *tinaja* which means fit, appropriate, proper or proper (Rahim 1984). *Lontaras* explains *Asitinajang* as "Sit your seat, live your place". *Ade "wari"* (custom-distinction) essentially arranges everything in its place. Take something from its place and put something in its place, including the *mappasi tinaja* action. Destroying this order means tyranny. The proved obligation to obtain equal rights is an appropriate treatment. Many or a little is not questioned by *sitinaja*. Take a few if it bring goodness, and reject the many if it brings destruction.

Mr. Lataddampare Puang ri Maggalatung (grandson of Palakka king, 1498-1528) has repeatedly rejected the *Adat* (custom) offer from Wajo people to be appointed as Arung Matoa Wajo because of the decency. A business is understood by Bugis merchants must be managed professionally, among others, by running a business or placing employees according to their expertise. *Mappasitinaja* comes from word *sitinaja*, it means reasonable or proper. *Mappasitinaja* means to say or to do fairly or to treat someone naturally. The definition of *fairness* is expressed by *Luwu* intellectuals as quoted by Ambo and Fakhruddin (1992) as follows: "*Ri pariajanngi ri ajange, ri parialau'i alau'e, ri parimaniangi manianngge, ri pariase'i ri ase'e, ri pariawai ri awae*" (Placed in Western for West, placed in East for East, placed in South for South, placed at above for top and placed below for below).

Mr. Julkifli said that *Asitinajang* or decency is a demand to comply the timing in completing the audit task. Mr. Arsyad said that *Asitinajang* is similar to propriety related to obeying the rules and code of ethics of auditors, especially in auditor accountability. While Mr. Mulyadin interpret *Asitinajang* as working in accordance with competence and expertise and *Resources* owned by an auditor. Based on above interviews, the researchers conclude that culture value of *asitinajang* or decency is a demand to the timeliness in doing their work and in accordance with determined rules. This cultural value must be owned by an auditor in conducting the examination, an auditor must complete the audit on time and in accordance with code of ethics of auditor. An auditor must have fit attitude, but sometimes there are certain circumstances to shift auditor from decency to the rule. The elements of *asitinajang* is shown in figure 4 below

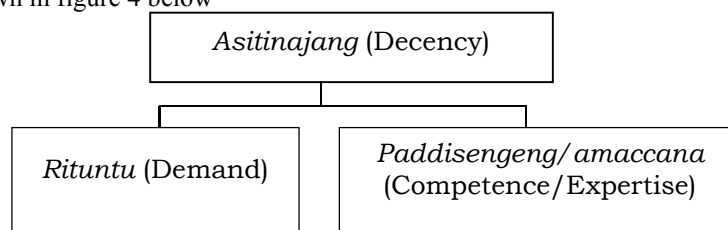


Figure 4. Asitinajang (decency) Elements

The demands value means the auditor is guided to comply with code of ethics and applicable rules for public accountants. The ability to analyze and authorize decision-making is an expertise. A competent auditor should be tailored to code of ethics of a public accountant, even if an auditor has a competence or expertise but must also pay attention to codes of ethics and rules.

d. Agettengeng (persistence) to auditor accountability

Agettengeng (persistence) is the main capital to motivate someone, making it easier to achieve goals and success. The persistence here is *Agettengeng* in Bugis word. It means persistence, or strong and resilient in establishment

rule, tightly holding something. According to Rahim (1985), same as value of honesty, intellect and decency, this persistence value tied to a positive meaning. To Ciung Maccae ri Luwu stated that four deeds of determination are: do not break the promise, do not betray the deal, do not invalidate the decision, do not change the deal, and if speaking and doing, do not stop before it is completed.

Mr. Julkifli said that *Agettengeng* or persistence is fixed on establishment or action and not easily influenced by others so as not to be mistaken in giving an audit opinion. Mr. Arsyad said that persistence is a consistency between words and deeds and willing to accept any risks that must be borne by auditor in carrying out the audit. Mr. Mulyadin interpreted *Agettengeng* as a behavior in accordance with applicable rules and regulations. *Agettengeng* in conducting the examination is the propriety of an auditor in completing the audit. Therefore, researchers conclude that *Agettengeng* cultural value or persistence in code ethics of auditor must be owned by an auditor, an auditor must maintain an audit opinion that has been given. *Agettengeng* or persistence is mandatory for auditor because an auditor must be firm in his stand against the opinions that have been given as long as it is true. The elements of *Agettengeng* are shown in figure 5 below.

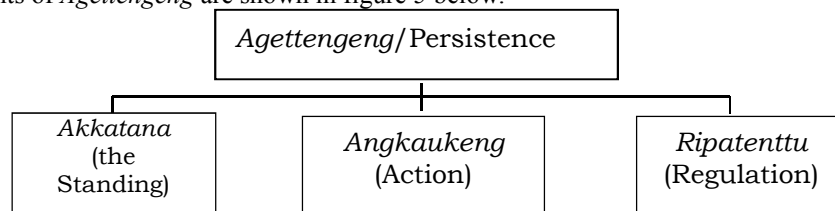


Figure 5. elements of *Agettengeng* (persistence)

One example of the standing is to maintain the faith in according to truth. Maintain our opinions and attitudes in right rules and do not change and act differently. When giving an opinion or discovery during auditing, an auditor must defend his opinion whether it is natural or unnatural. Actions can be said by attitude or ethics. these two terms serve as guidelines or measures for human action with good or bad judgment and right or wrong. Ethics or deeds involve a critical analysis of human action to determine a true and false value in terms of truth and justice. An auditor in auditing a financial report must be guided by applicable professional standard or code of ethics in providing an audit opinion.

e. *Reso* (effort) on auditor accountability

Reso (effort) is a person's ability to do something to achieve the goal. *Reso* means effort, it is a key value for implementation of honesty, intellectual, decency and persistence values. *Reso* is one of six main values of Bugis culture, as well as the core of all. Bugis people see *Reso* as a symbol of life, other key values may be ignored but life continues; but abolishing *Reso* means to ignore life itself. Bugis people in past can be viewed as having a high appreciation to time, in terms of effort or hard work (*Reso*). As an indication in that direction, Lataddampare Puang Ri Maggalatung Arung Matowa Wajo (grandson of Arung Palakka) note as follows: "*Ee kalaki de'ga gare pallaonmu muonro ri sere lalenne? ianaritu riaseng kedo matuna, gau' temmakketuju, de'kua de'gaga pallaonmu, laoko ri barugae mengkalanga bicara ade iarega laoko ri pasa'e mengkalanga ada pabbalu*", *mapatoko sia kalaki! Nasaba' "resopa namatinulu' natemmangingni' namalomo naletei pammase dewata"*.

Mr. Julkifli said that *Reso* or effort is work hard. An auditor should try the best to get enough facts, relevant, competent, and material. We cannot be satisfied with just one or two facts, but must maximize the facts. Not working in halfway. Have the initiative, creative to strengthen the evidence. Mr. Arsyad said "*reso pa temmangingni na molomo naletei pammase dewtae*" (only by trying earnestly the God's grace will come true). *Reso* or effort is to try as closely as possible to achieve the desired target. Mr. Mulyadin interpreted *Reso* (Effort / Working Ethos) as an activity and morale in doing the examination. Based on study results, researchers concluded that *Reso* value in Bugis culture is needed in auditor profession. An auditor should make every effort to strengthen the auditor's accountability to opinions given. *Reso* or business is mandatory for auditor, audit opinion may not effective without any effort made by auditor to get audit findings and facts. The *Reso* elements can be shown in figure 6 below.

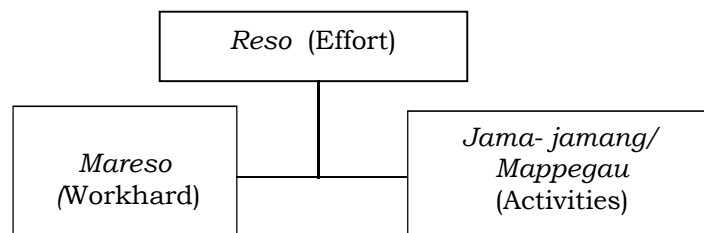


Figure 6. Elements of *Reso* (Effort)

Auditor's accountability cannot be fulfilled easily. Auditors must have effort or hard work to get findings that are considered important in auditing process. *Reso* is closely related to auditing activity, auditing activity will not work and solved without the auditor effort. Culture is a collection of habits communicated continuously from

generation to generation. It becomes a guide in a particular society behavior. This habit is transformed into a value or norm governing the community behavior. This is called cultural value and transformed into a cultural system. Cultural system is a collection people idea in society. The idea is interconnected each other to create customs. Cultural system will turn into a social system that will create a pattern of behavior in society.

CONCLUSIONS AND RECOMMENDATIONS

Conclusion

Self-esteem/ *Siri* is an honor for auditor. Self-esteem is the most important thing for auditor, self-esteem / *siri* same as a crown, better we keep the crown, then the crown will not fall and be taken by others. The auditor with self-esteem will more respected by clients. An auditor's self-esteem / *siri* among others are follows: Alempureng' (honesty), *Amaccang* (intelligence), *Asitinajang* (propriety), *Agettengeng* (persistence), *Reso* (effort.) Honesty (*Alempureng'*) and auditor accountability is very basic, honesty (*Alempureng'*) of an auditor can strengthen the auditor's accountability in conducting the audit. Intelligence (*Amaccang*) brings an auditor to distinguish what is wrong and what is fight in conducting the audit. The intelligence (*Amaccang*) of an auditor can strengthen the auditor's accountability in conducting the audit. Auditory (*Asitinajang*) of an auditor also influence auditor accountability in conducting audit. An auditor must perform an audit in accordance with procedures and standards of public accountants. Perseverance (*Agettengeng*) of an auditor can strengthen the auditor's accountability in conducting the audit. An auditor must be able to maintain an audit opinion that has been given and not affected by an outsider who can change the audit results that have been implemented. An auditor's effort (*Reso*) can strengthen the auditor's accountability in conducting the audit.

Suggestion

Accountability in life is a very complex thing, because every human being in his life always have accountability, particularly, dealing between clients and auditors. An auditor should have an indicator such as: how large the auditor motivation to complete the audit. Motivation generally is a state in a person that encourages the auditor's desire to perform certain activities to achieve the goal. How much the auditor effort (power of mind) to complete the audit. High accountability auditors devote greater effort (power of mind) than auditors with low accountability when completing the audit. Future researchers should further expand range of research by adding culture Bugis, Makassar, Mandar or Toraja to better represent the tribes in South Sulawesi. The researcher hopes that next researcher will do a more thorough research to see how the auditor strengthening process in conducting the examination by linking his tribe when he as an auditor.

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