

An Ethnographic Study of Optimizing Regional Financial Management with Reflections on Pappasang Mandar Values

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Abstract

This study aims to interpret the role of Mandar papangkat cultural values in the regional financial management of the West Sulawesi Provincial Government. This research method uses a classic ethnographic approach consisting of 5 stages of data analysis, namely domain analysis, semantic relationship patterns, taxonomic analysis, and compensatory analysis, as well as cultural theme analysis. This research was conducted at the office of the West Sulawesi Provincial Financial and Revenue Management Agency and the Indigenous Peoples Alliance of the Archipelago of Majene Regency. The results of the study indicate that in regional financial management, the West Sulawesi Provincial Government has implemented Mandar pap put values in every principle of regional financial management consisting of accountability, value for money, honesty, transparency, and control.

Keywords: *Regional Finance, Pappasang Mandar, Ethnography, West Sulawesi*

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INTRODUCTION

Since the implementation of regional autonomy, there have been many changes in the governance system and policies from the central to the regional levels, including those related to regional financial management. The increase in rights in managing regional government must of course be balanced with regional government efforts to increase regional revenues to finance the programs implemented (Bustani et al., 2022). The basic policies regarding regional financial management are regulated in Law No. 1 of 2022 concerning the Balance of Central and Regional Finances, which states that with decentralization, regional governments have the right to regulate the composition of revenues and expenditures needed to provide public services to the community in the form of regional revenue and expenditure budgets so that regional governments can provide public services more effectively and efficiently (Pratama et al., 2022). The financial relationship between the Central Government and Regional Governments aims to realize the efficient and effective allocation of national resources.

Regional Finance is all regional rights and obligations in the context of the implementation of regional government that can be valued in money including all forms of wealth related to the rights and obligations of the region (Defitri, 2018). In

managing regional finances must meet the principles that include accountability (behaving in accordance with the mandate), *value for money* (economical, effective and efficient), Honesty (trust in management), transparency (openness in making policies), and control (evaluation of budgets and achievements) (Leunupun et al., 2022) . To improve good governance performance, the government continuously makes improvements in the presentation of financial reporting that covers all aspects related to the provision and delivery of financial information as well as the mechanism for delivering the financial information itself (Sagita et al., 2018).

Various macro socio-economic indicators indicate that regional financial management implemented by the provincial government has not been very effective (Hafizrianda et al., 2019). The West Sulawesi Provincial Government from 2014 to 2022 received an Unqualified Opinion (WTP), but the implementation of regional financial management is still not optimal due to frequent obstacles and administrative irregularities in the management of regional activities and budgets. There are several problems in regional financial management that were found by the West Sulawesi Provincial Audit Board in 2023, namely official travel expenses in 14 SKPDs that did not comply with the provisions, errors in capital expenditure budgeting in 3 SKPDs amounting to IDR 14.11 billion, recording, assessment, security and administration of fixed assets are not orderly and the receipt of school aid from the Ministry of Education, Culture, Research and Technology has not been reported and presented for IDR 6.44 billion. From the BPK findings, it provides an illustration that the financial management carried out by the West Sulawesi Provincial Government is still not in accordance with the characteristics of the cultural characteristics reflected in the Mandar community.

Simply put, in financial management, it's important to build a concept that incorporates local wisdom values believed in by a community group, as an effort to guide managers in carrying out activities in accordance with those values. One such local wisdom value that is generally ingrained in the Mandar community is *pappasang*. Mandar . Mandar *pappasang* contains a will or mandate containing advice on moral teachings, ethics, and noble character in accordance with the demands of the Mandar people in everyday life. The values contained in Mandar *pappasang* consist of educational values, moral/ethical values, religious values, philosophical values, and cultural values (Syaeba, 2019).

Based on the background that has been described, it is the basis for the author to analyze how the cultural values of *Pappasang* Mandar are applied in the regional financial management of the West Sulawesi Provincial Government.

LITERATURE STUDY

Previous Research

Regional financial management must be conducted in an orderly, transparent, and responsible manner, while also paying attention to a sense of justice, propriety, and benefit to the community. By understanding the principles of regional financial management, it is deemed necessary to apply cultural values to existing financial management practices to optimize regional financial management and meet community expectations. Several previous studies have combined regional financial management with the concept of local wisdom, relevant to this research. Research by Briando et al. (2020) explains how good fortune serves as a means of developing ethical

state financial management, explaining that individuals with good fortune are oriented toward the highest human consciousness, namely piety, and provides a prophetic ethical solution in developing ethical state financial management, which has so far been built solely on material aspects.

Majid (2021), who studied the manifestation of *the tudang sipulung culture towards transparency in the management of regional government budget allocations*, showed that this culture is considered capable of being a means between regional governments and the community that increases openness from the planning process to budget reporting and improves social control attitudes and fosters trust in regional government policies. Research by Sonhaji et al. (2022) explains that the internalization of Javanese culture in the budgeting stage must direct its users to *kamulyan urip*. The fundamental belief in the implementation of the budgeting process is the awareness that what humans achieve is by the power of God.

Regional Financial Management

According to Government Regulation No. 12 of 2019 concerning regional financial management, regional financial management is based on/focused on the public interest. This is evident in the large budget allocation for the benefit of the public and the number of community contributions that participate in the planning, implementation, and oversight of regional finances. Regional financial management is an activity carried out by regional financial management officials in accordance with their position and authority, which includes planning and budgeting, implementation and administration, supervision, and accountability (Mbipi et al., 2020).

Sitompul and Baday (2014) financial management includes: a) Planning: Granting broad authority to regions that require coordination and regulation to further harmonize and align development between regions; b) Implementation: Prohibition on making expenditures that burden the regional budget for purposes for which there is no budget or insufficient budget available in the APBD, and the obligation to implement the APBD based on the principles of economy, effectiveness and efficiency; c) Reporting: Regional government financial reports are prepared to provide relevant information regarding the financial position and all transactions carried out by the regional government during one period. The regional government has an obligation to report the efforts that have been made and the results achieved in implementing activities systematically and structured in one reporting period; d) Accountability: The expenditure treasurer is administratively obliged to account for the use of reserve money or replacement of reserve money or additional reserve money against the use of the budget.

Pappasang Mandar

Papangkat is a will or trust which is almost the same as advice, but both have their own different nuances (Rifai et al., 2022). *Papangkat* emphasizes moral teachings that should be followed, while advice emphasizes an action that must be carried out or heeded (Ilyas, 2019).

Pappasang is a product of Mandar culture and has become a living value and identity within the community, as well as a glue for unity, solidarity, brotherhood, and kinship. *Pappasang* is usually expressed by older people as a form of remembrance and affection for younger ones (Bani et al., 2023).

Tamsil (2019) explains that the oral tradition of *pappasang* is a masterpiece of the past, born from the dialectic of the times. The interpretation of the oral tradition of *pappasang* today is certainly inseparable from the socio-cultural context of the society in the past. *Pappasang* found in Mandar comes in the following forms:

- 1) Traditional expressions in the form of proverbs.
- 2) It is also found in *Kalindaqdaq* Mandar. One of Mandar's literary works is poetry, related to the number of lines in a stanza, the number of syllables in each line, and a consistent rhythm. *Kalindaqdaq* has the following form : each stanza consists of 4 lines, the first line has 8 syllables, the second line has 7 syllables, the third line has 5 syllables, and the fourth line has 7 syllables. *Kalindaqdaq's* rhyme is generally free, although there are also end rhymes aaa - a , abba, aabb.
- 3) There are also written literary manuscripts from ancient times, as a form of written legacy of past cultures, expressed in manuscripts. Manuscripts are cultural documents or archives that contain ideas and key concepts in various forms of knowledge about nature. universe according to the cultural perceptions of its supporting communities.
- 4) Including religious teachings that contain values sublime national culture.

METHODOLOGY

The method used in this research is a qualitative method with a classic ethnographic approach. Classical ethnography is related to the discovery and description of a group's culture, seeking explanations for both explicit aspects of culture (how all members are aware of and accept it) and other elements (beyond awareness) (Setyowati, 2006), as in the Mandar cultural concept of *pappasang* , which is the central theme of this research.

The data sources in this study are primary data and secondary data. Primary data were obtained through interviews with 1 informant, the head of the Indigenous Peoples Alliance of the Archipelago (AMAN) of Majene Regency, and 2 informants from the Financial Management and Regional Revenue Agency of West Sulawesi Province, including the Head of Accounting and the Head of Budget. The selection of informants was based on individuals directly involved in regional financial management and are indigenous people of the Mandar tribe so they can describe the structure of culture, behavior, interaction, and social construction in the cultural values of *pappasang* . Then the secondary data in this study includes official documents obtained from the West Sulawesi Provincial Government . The data collection method used was observation to obtain a realistic picture of behavior or events, then conducting in-depth interviews with informants *face to face* . The final stage of the data collection method was to conduct a review of documentation obtained in the field.

This research will be conducted for 6 months, planned to start from May to November 2024. The research location is at the office of the Regional Financial and Revenue Management Agency of West Sulawesi Province and the office of the Indigenous Peoples Alliance of the Archipelago, Majene Regency.

this study , the cultural value of *pappasang* Mandar is raised as the basis for the cultural behavior of the Mandar ethnic group, where in its application the Mandar ethnic group applies customary rules in daily life, for example educational, moral, religious, philosophical, and cultural values so that in the world of work the Mandar community has a binding principle for every individual in the Mandar community so

that it is hoped that in working the Mandar community will remain professional by upholding the culture of *pappasang* Mandar.

This also applies to the regional financial management of West Sulawesi Province, where the values of the Mandar *pappasang* are expected to be applied in practice. The data analysis procedure used in this study is ethnography because it involves cultural aspects, cultural behavior, and the meaning of human activities, in this case the Mandar *pappasang* (Sharma and Sarkar, 2019), thus aligning with this study's emphasis on the values of the Mandar *pappasang*. The data analysis technique used in classical ethnographic research is thematic ethnographic analysis, which attempts to comprehensively describe the cultural characteristics that influence individual social behavior. There are five stages in ethnographic data analysis: first, domain analysis by formulating structural questions. Second, establishing semantic relationship patterns. Third, a taxonomic analysis is conducted to discover the values behind the *pappasang*. Fourth, a compensatory analysis is conducted to identify cultural symbols. Fifth, a cultural theme analysis is conducted (Akbar et al., 2023).

To validate the data, this study used method and source triangulation. Method triangulation is the process of verifying data validity by using more than one data collection technique to obtain the same data (Bachri, 2010). Source triangulation involves comparing the results of observations and interviews with existing documents. The following is an overview of the data validity of this study:

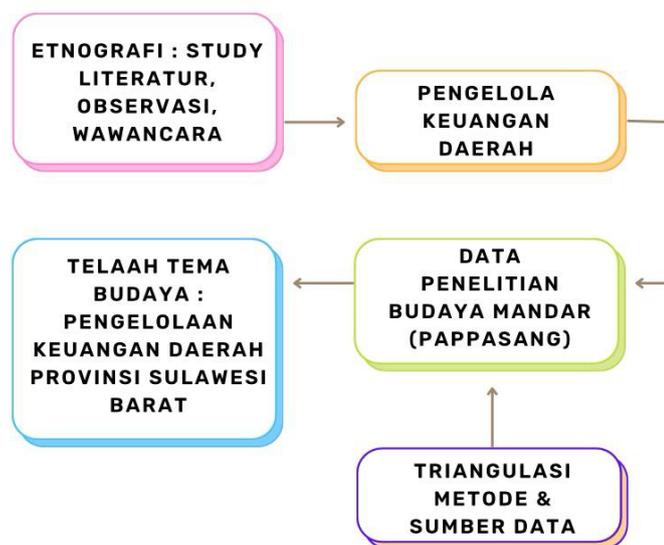


Figure 1. Cultural Research Scheme with Ethnographic Method

RESULTS

1. Regional Financial Management System Implemented by the West Sulawesi Provincial Government

Regional financial management must meet the principles that include accountability (behaving according to the mandate), *value for money* (economical, effective, and efficient), honesty (trust in management), transparency (openness in policy making), and control (evaluation of budgets and achievements) (Leunupun et al., 2022). Based on the results of interviews conducted by the research team at the West Sulawesi Province Regional Financial and Revenue Management Agency

(BPKPD) office, information was obtained that the West Sulawesi Provincial Government in financial management has implemented principles that include:

a) Accountability

Accountability in regional financial management shows how local governments are responsible for reporting and explaining the use of public resources that have been used in running the government so that they can provide services to the community. This is also done by the West Sulawesi Provincial Government. Based on the results of interviews conducted by the research team at the BPKPD office of West Sulawesi Province, they revealed that "*The West Sulawesi Provincial Government, especially at the BPKPD, we have prepared financial reports in accordance with the regulations, in this case Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments. Of course, so that we are able to prepare these financial reports, we select employees who are in accordance with the required educational background.*" In the principle of accountability, the West Sulawesi Provincial Government has prepared financial reports in accordance with Law Number 1 of 2022 concerning Financial Relations between the Central Government and Regional Governments (HKPD Law). To be able to prepare these financial reports, the BPKPD of West Sulawesi Province selects employees who have the educational background or competencies that suit the needs.

b) Value for money (economical, efficient, and effective)

value for money principle in regional financial management demonstrates how local governments focus on the economic, effective, and efficient use of resources. This ensures that local government expenditures provide the maximum possible benefits. Similarly, the West Sulawesi Provincial Government has implemented *the value for money principle*, broken down into three aspects:

1) Economical

Based on the results of interviews conducted at the BPKPD regarding economics, they revealed that "*in obtaining the required resources in the form of goods or services, the West Sulawesi Provincial Government always strives to match the price with reasonable without sacrificing quality. This is of course expected to help the West Sulawesi Provincial Government avoid waste.*" In the economic aspect, the West Sulawesi Provincial Government always strives to obtain the required resources at a reasonable price without sacrificing quality. So that the West Sulawesi Provincial Government is able to avoid waste on the budget intended for the procurement of goods and services.

2) Efficiency

The results of interviews conducted at BPKPD regarding efficiency, they revealed that "*The West Sulawesi Provincial Government always strives to utilize the resources used to produce maximum output, so that the budget used can produce maximum public services or projects with a high level of productivity.*" In terms of efficiency, the West Sulawesi Provincial Government always strives to utilize the resources used to produce maximum output.

3) Effectiveness

The results of interviews conducted at BPKPD regarding effectiveness, they revealed that "*The budget that has been spent must be able to achieve targets that*

provide benefits to the community from all sectors, including education, infrastructure, health, public services, and so on . " In terms of effectiveness, the West Sulawesi Provincial Government consistently focuses on achieving its stated goals. The budget disbursed by the West Sulawesi Provincial Government must be able to achieve its targets and benefit the community across all sectors, including education, infrastructure, health, public services, and so on.

c) Honesty

Based on the results of interviews conducted at BPKPD, they revealed that " *The West Sulawesi Provincial Government always emphasizes to employees in all Regional Apparatus Organizations (OPD) to always be honest in reporting budget usage. The financial management process is carried out clearly and openly so that information can be accessed by the public or other stakeholders. In each OPD, writing related to the prohibition of corruption is always displayed, so that all employees who see it are expected to continue to apply the values of honesty in financial management. In addition, the West Sulawesi Provincial Government also carries out payments in the form of transfers, and is no longer in cash. This is done to prevent things that can lead to dishonesty from employees regarding financial management "*. On the principle of honesty, the West Sulawesi Provincial Government has strived to ensure that employees in all Regional Apparatus Organizations (OPD) are able to behave honestly. This is done in various ways, including the financial management process being carried out clearly and openly , using banners prohibiting corruption , and carrying out spending in the form of transfers .

d) Transparency

The results of interviews conducted at the BPKPD, they revealed " *The West Sulawesi Provincial Government opens information related to the Regional Revenue and Expenditure Budget (APBD), Financial Reports, and audit results that have been carried out by the Supreme Audit Agency (BPK) , both through the website and by visiting the BPKP D office directly "*. On the principle of transparency, the West Sulawesi Provincial Government emphasizes more open and easily accessible information for the public, especially related to the budget used. The West Sulawesi Provincial Government through the website or by visiting the BPKPD office directly opens information related to the Regional Revenue and Expenditure Budget (APBD), the overall Financial Report, and the audit results that have been carried out by the Supreme Audit Agency (BPK).

e) Control

The results of interviews conducted at the BPKPD regarding control, they revealed that " *The West Sulawesi Provincial Government always strives to ensure that the budget used by each OPD is carried out in a controlled manner, in accordance with previously prepared plans, and in accordance with applicable regulations. The Financial Management and Regional Revenue Agency of West Sulawesi Province is always open if there are OPDs who want to consult regarding finances, both at the planning, budgeting, implementation, and financial reporting stages "*. In the principle of control, the West Sulawesi Provincial Government always strives to ensure that the budget used by each OPD is carried out in a controlled

manner . In addition The BPKPD of West Sulawesi Province is always open to OPDs who wish to consult regarding finances .

2. Pappasang Mandar Values

pappasang contains a will or mandate containing advice on moral teachings, ethics, and noble character in accordance with the demands of the Mandar people in everyday life. The values contained in the Mandar *pappasang* consist of educational values, moral/ethical values, religious values, philosophical values, and cultural values (Syaeba, 2013). The results of interviews conducted by the research team with the Chairperson of the Indigenous Peoples Alliance of the Archipelago (AMAN) of Majene Regency regarding the values of the Mandar *pappasang* described as follows:

a) Education

An interview with the head of AMAN Majene Regency regarding the value of education revealed that " *Mandar people have always considered education important. Parents have always said to their children , mua' melo salama dunia akhirat, pamai' di paissangang mu , which if translated into Indonesian means if you want to be safe in this world and the hereafter, continue to seek knowledge . Likewise in the present day, Mandar parents always try to send their children to the highest level of education so that they can become useful people for the nation and state . The educational value in the Mandar pappasang illustrates that the Mandar people have always tried to send their children to school so that they can be safe in this world and the hereafter and be useful for the nation and state.*

b) Morals / Ethics

The results of an interview with the chairman of AMAN Majene Regency regarding moral and ethical values, he revealed that " *For the Mandar people, these morals and ethics are highly respected. This is reflected in the behavior of the Mandar people who always maintain politeness, are friendly, and always respect others, and always obey the applicable rules. One example of the behavior of the Mandar people who maintain their morals and ethics is when a guest visits the house and has said goodbye to go home, the Mandar people will not leave the guest until the person has really left until they are no longer seen " . Moral and ethical values in the Mandar pappasang illustrates that the Mandar people always maintain their behavior towards others so that relations between people are always maintained well.*

c) Religious

Results of an interview with the chairman of AMAN Majene Regency regarding religious values, he revealed that " *The Mandar people are known as a religious society. Religion for the Mandar people is often associated with culture in their daily lives, such as always being honest in accordance with applicable rules. Many activities carried out by the Mandar people, which according to religion are sunnah, but the Mandar people will feel sinful if they do not do them " . Religious values in the Mandar pappasang explain that the culture of the Mandar people is always related to Islamic religious values, even most of the cultural activities carried out, according to Islamic law are sunnah, but the Mandar people feel sinful if they do not do them. This shows that the Mandar people uphold religious values in their daily lives.*

d) Philosophical

Results of an interview with the chairman of AMAN Majene Regency regarding mark Philosophically, he stated that " *the Mandar people always strengthen their brotherhood by working together or working together or in the Mandar language known as sibali parri*". If interpreted based on the word, *sibali parri* means sharing difficulties, but what is meant here is how the Mandar people share tasks or work together to complete something . " The philosophical value in the Mandar *pappasang* explains that the Mandar people always work together in carrying out something or known as *sibali parri*'. This can of course strengthen the bonds of brotherhood in society.

e) Culture

Results of an interview with the chairman of AMAN Majene Regency regarding mark Regarding culture, he stated that " *Mandar culture is still highly maintained and preserved by its people. In fact, their culture is still frequently used in every event and even in their daily lives. For example, in weddings, Mandar traditional clothing is a must-have at the event .* " The cultural values in the Mandar *pappasang* explain that the Mandar people are very protective of their cultural heritage, even continuing to use it in their daily lives.

DISCUSSION**1. *pappasang* values in the principle of accountability**

As reported in the interview at the West Sulawesi Provincial BPKPD office, it was found that the prepared financial reports were in accordance with applicable regulations. Furthermore, to prepare good financial reports, the West Sulawesi Provincial Government, specifically the BPKPD, selects employees with educational backgrounds and competencies appropriate to financial reporting. This aligns with the Mandar *pappasang value* , namely the value of education. The interview with the head of AMAN Majene Regency stated that the Mandar community always strives to obtain an education. Therefore, it can be concluded that, in the principle of accountability, the BPKPD applies the Mandar *pappasang value* , in this case education. With appropriate education, they can be accountable for their financial management.

2. Interpretation of the value of Mandar *pappasang* in the principle of *value for money*

The West Sulawesi Provincial Government, through the Regional Development Planning Agency (BPKPD), has implemented the principle of *value for money* by using resources economically, efficiently, and effectively. Utilizing resources economically, efficiently, and effectively can certainly have a positive impact on public services. By providing good services to the community, the West Sulawesi Provincial Government is similarly helping the community meet their needs. This is certainly in line with the values of the Mandar *pappasang* , a philosophical value that states that the Mandar people always help each other and work together.

3. Interpretation of the Mandar *pappasang* values in the principle of honesty

Based on the principle of honesty, the West Sulawesi Provincial Government, through the Regional Financial Management Agency (BPKPD), consistently strives to ensure that every employee is honest in carrying out their duties, especially in financial management. Reports must reflect actual events. Even transactions within the West Sulawesi Provincial Government are no longer conducted in cash, but through bank transfers. This is certainly in line with the religious values of the Mandar *pappasang*. The Mandar people, who uphold religious values, consistently act honestly in their daily lives. Therefore, it can be concluded that the West Sulawesi Provincial Government, by consistently implementing honesty in financial management, has implemented the religious values of the Mandar *pappasang*.

4. Interpretation of the Mandar *pappasang* value in the principle of transparency

In the principle of transparency, West Sulawesi Province, specifically the Regional Development Planning Agency (BPKPD), is very open in accessing information related to financial reporting. BPKPD, as a reporting entity, often helps by providing both secondary and primary information (interviews) to parties in need of information, such as other Regional Government Organizations, universities, or the general public. This is certainly in line with the philosophical values of the Mandar *pappasang*. The Mandar community, which applies the principle of *sibali parri'* or mutual assistance, is certainly in line with what is implemented by the West Sulawesi Province BPKPD, which helps other parties who need information related to financial management. Therefore, it can be concluded that the Government West Sulawesi Province has implemented the Mandar *pappasang value*, which is philosophical in the principle of transparency.

5. Interpretation of Mandar *pappasang* values in control principles

Government, specifically the Regional Development Planning Agency (BPKPD), has implemented control principles in financial management, ensuring that financial management always complies with applicable regulations. This aligns with the Mandar *Pappasang values*, namely morals and ethics, which state that in daily life, one must always comply with applicable regulations. Therefore, it can be concluded that the West Sulawesi Provincial Government has implemented the Mandar *Pappasang values*, namely morals and ethics, in its control principles.

CONCLUSION

The West Sulawesi Provincial Government has implemented the principles of accountability, *value for money*, *honesty*, *transparency*, and *control in regional government financial management*. In implementing all financial management principles, the West Sulawesi Provincial Government has also implemented the *Pappasang Mandar values*, namely education, moral / ethical values, religious values, philosophical values, and cultural values, in every principle of regional financial management.

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