Bugis Cultural Value Construction
in Strengthening Management Control System

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Abstract. This study seeks to boost the management control system by constructing Bugis cultural values. In order to examine a variety of comprehensive literature fields in the fields and sub-fields of Bugis cultural values and management control systems with bias and pushback, a literature review was employed as the study methodology. The study's findings reinforced the management control system by constructing the Bugis cultural values of lempu (integrity), pacce (compassion), reso (effort), and siri (self-esteem). Then, formulate the concept of implementing a control system based on Bugis culture to form an organizational culture through leaders' examples; written communication; structued training; field action; tudang sipulung (sitting) the concept's decision [1]. The limitations of this study necessitate the development of a study of management control systems in various ethnic groups in Indonesia. Conduct case and empirical studies on companies owned by Bugis tribe families.

Keywords: Bugis Cultural Values · Management Control Systems · Construction · Literature Review

1 Introduction

This study employs an interdisciplinary method based on sociological insights and cultural studies to develop cultural values for the purpose of strengthening management control systems [1]. Developing a management control system framework from a cultural value viewpoint is extremely beneficial for the study of organizational ethics [2]. [3] advocate research and cultural acceptability to eliminate dysfunctional control principle violations. In order to strengthen management control systems, environmental effects and socio-cultural issues must be considered [4–11]. The management control system is built around community culture [12–18]. Cultural and ethnic differences, history, politics, and commercial concerns all influence management control [4]. However, [4, 5, 7, 9–11] have not investigated ethnic-based management control systems in Indonesia. Multidisciplinary study will yield theoretical contributions in accounting, including accounting and cultural research.

Indonesia is a cosmopolitan country with a diverse culture; there are over 1,000 ethnic groups dispersed over Indonesia's numerous islands and regions. Javanese make up 41,71% of the population, Sundanese 15,41%, Malay 3,45%, Madurese 3,37%, Batak 3,02%, Minangkabau 2,72%, Betawi 2,51%, Bugis 2,49%, Banten 2.05%, and so on [19]. The Bugis tribe had a population of roughly 5,010,421 people, ranking seventh in Indonesia [20].

This study focuses on the Bugis tribe of South Sulawesi, which has a population of 3,605,693. The Bugis tribe was distributed throughout the provinces of North Sulawesi, Central Sulawesi, Southeast Sulawesi, Gorontalo, and West Sulawesi as follows: 22,021, 409,709, 496,410, 8,824, and 144,533 [19]. The number of Bugis tribes, which ranks 10th nationally, has the potential to become a subject of accounting research, particularly in management control systems and organizational culture.

Bugis cultural norms allow for acculturation in organizational administration, as most businesses in Indonesia are family-owned. According to Price Waterhouse Coopers 2014 survey results, 95% of firms in Indonesia are owned or managed by families [21] by Boston Consulting Group 2016 ranges from 48% to 74% [22]. Cultural values like standards and codes of ethics in social behavior and interactions in the organizational and business environment have a great influence on the context of the family among the Bugis ethnic group.

Based on the values of the Bugis culture, this study will develop the value of the Bugis culture in improving the management control system. Bugis cultural values include *lempu* (integrity), *pacce* (compassion), *reso* (Business), and *siri'* (self-respect). To begin, *lempu* is classified into numerous values, including *taro ada taro gau* (only word and deed), *ada tongeng* (truth), *getteng* (commitment), *warani* (bravery), *sugi* (welfare), and *macca* (competence). The seond, *Pacce* is *sipakatau* (mutually humane), *sipakalebbi* (mutual respect), *sipakainge* (reminding one another), *sipakarennu* (mutual happiness), and *sipatokkong* (mutual happiness). Both values are actualized by the resolution until they reach the maximum value, *siri'*.

The outcomes of the development of a management control system based on Bugis cultural values are implemented using the idea [1] modified by researchers, namely exemplary leaders, written communication, organized training, field action, and *tudang sipulung* (deliberations). Using a literature study approach, the researchers will create Bugis cultural values in strengthening the management control system based on the deficiencies that have been explained.

2 Methodology

This study used a literature review approach to investigate the substantial literature on Bugis cultural values and management control systems. According to [23], a literature review is used to locate the most available data, rather than just to evaluate the literature of a specific topic. Systematically broaden viewpoints from diverse disciplines pertinent to the topic under study by following a three-stage process of (i) planning research, (ii) performing research, and (iii) reporting and distributing research results.

The first step is primarily concerned with defining and clarifying the research's relevance and subject areas [23, 24] To highlight study gaps, systematic literature

research was employed to summarize the researcher's findings. The researcher employed a working definition of the management control system and culture (Bugis) utilizing the framework to verify the findings based on the material relevant to the research review [25].

The review is carried out in the second step by reducing the scope of the research to journal articles and books published by foreign and national publishers. According to [23], incorporating discoveries from outside the restricted subject in question requires academics to not only inventory accounting journals and Bugis cultural values, but also to remain open to findings from other fields (such as sociology and anthropology). Researchers conducted searches in the following databases: Elsevier ScienceDirect, Emerald, SAGE Journals, SpringerLink, Google Scholar and book.

In the third phase, researchers classified journals based on their primary research emphasis. Then, for each journal or book utilized as a literature review and the publication process, a systematic analysis is performed.

3   Results and Discussion

3.1   Bugis Tribe

To Ugi (Bugis), *To Mangkasa* (Makassar), *To Raja* and *To Menre* (Mandar), and Toraja are the five native tribes of South Sulawesi province. *To Ugi* ethnic group (also known as the Bugis) is the largest ethnic group in South Sulawesi, encompassing 16 districts/cities. South Sulawesi is divided among kingdoms known as *Tana Ugi* (land of the Bugis), which include Tana Luwu, Tana Bone, Tana Wajo, Tana Soppeng, and Tana Sidenreng [26]. The fraternal bond between the workers in Tana Ugi is built on the upholding of ethnic unity or sempugi. Tana Bone was the model of political-economic and cultural life for other Bugis kingdoms in *Tana Ugi*'*s* kingdoms.

Bugis communities have practically all beaches in the archipelago to the globe, then develop their cultural practices overseas. Bugis-Pagatan in Kalimantan, Bugis Johor in Malaysia, and so forth. Tana Wajo Bugis are noted for their tenacity as traders. People believed that successful Bugis traders would have had the blood of Bugis Wajo. Amanna Gappa, a Bugis Wajo, created the legal framework for shipping and commerce[27].

3.2   Bugis Cultural Values

[18] establish Bugis culture values consisting of *lempu* and *pacce* values, resulting in siri values or what is known as human dignity. The dignity of the Bugis person is shame if it is not fair and compassionate, and shame if these two attributes are not increased. In Bugis Makassar, the word culture of shame is identical with human dignity; economic people must understand different religions, and other people must also study economics in order to humanize mankind. *Siri'* is shame for doing evil and shame for not doing good. Shame if you commit evil because it violates *lempu*, and shame if you don't do good because it violates pacce.

Straightness, honesty, justice, and sincerity are characteristics of Lempu. Do everything with sincerity. *Lempu* is something that is very firm, very strong under pressure,

and very strong in resolving the Bugis people's feelings about honesty. In the context of the management control system, honesty is sukeku upake massuke, iyyare ga kemmoku upake makkemmo, which means that when I use the scales to weigh something, the ones that are average will be averaged, those that go up will go up, and those that go down will go down. This signifies that it is the same as reality. The social context of upatudangngi ri tudangen na, u patettongngi ri tettonganna is the same. This means that I sit in my stance and stand on it. It signifies that the Bugis people's honesty can cause harmony in pangadereng, as mentioned in wari.

Lempu is backed by the principle *taro ada taro gau* (just words and acts), which stresses the importance of having a trustworthy mindset. There is *taro ada taro gau* as a basis for customers to judge producers with integrity, not just in leadership. *Taro ada taro gau* must be implemented in the digital era economy. To create customer trust in a corporation, the market requires the value of a tongeng in business operations.

There is a *ada togeng tongeng*, *sadda mapebati,* and *mapebati gau, gau mappanesa tau* (sound gives birth to words, words give birth to actions and actions are a reflection of humans). This signifies that there is a tongeng who speaks truthfully, just as there is a *taro ada taro gau* in Bugis (if we have said, we have convinced, we have the principle of abstinence from betraying and denying what we say).

If the Bugis people want to *paddioloi nia madeceng ri temma duppana sininna gaue* (start positive intentions before accomplishing something), *getteng* (strong stance) must be realized, even in corporate governance. When should the corporation supply a good dose, and when should it give a discount to the customers? So there are instances when you can give things like compassion, *cenning ati* (at will), *tandra rennu* (gratitude), *pakkamase* (loving), and *mappasidakka* (alms). Each of them deviates from firmness, and honesty combined with firmness softens. But that determination can soften our hearts rather than harden them.

Warani (brave), only people who are *malempu warani* (brave because they are honest) and sugi is not a rich person; there are affluent people but not *sugi. Sugi* is a generous donor.

Pacce means being a blessing to others, having an attitude that can sense the sorrow of others and always raises solidarity for others. Holding fast to the life principle of being able to sense the sorrow of others will elicit the desire to assist those in need. *Pacce* is supported by the ideals *sipakatau* (mutually humane), *sipakalebbi* (mutual honoring), *sipakainge* (reminding each other), *sipakarennu* (mutual happiness), and *sipatokkong* (mutual delight).

So far, many people have mistakenly assumed that the purpose of *sipakatau* is to humanize one another, but the genuine goal is to humane one another. For example, if Aras is not yet human, he must be humanized; if Aras is already human, he does not need to be humanized. Allah created everything beautifully, but because of him, creation has limitations. Our sibling, for example, was born with a stumped leg or arm but is nonetheless human. Aras, on the other hand, is courageous and able to walk well, but he never prays; Aras must be humanized.

Sipakalebbi (mutually glorifying) is a picture in society of always glorifying each other among fellow human beings, which would give birth to a closer friendship and keep antagonism and hatred at bay.

Sipakinge (recalling each other) is an action of constantly reminding, admonishing, evaluating, and guiding each other to the proper thing if someone is experiencing troubles or challenges in life at the time without distinguishing between good and right.

Reso (business), the company will only progress if there is ethos and hard effort. Bugis people who practice *reso* will not be poor; for example, in Sidrap, they have agricultural products and must control the sea so that they are transferred to islands. The Bugis are great land lords who can generate a large amount of agricultural items and then send them to the islands, thus they must control the water. *Paseng* revealed *reso temmangingngi namalomo naletei pammase dewatae*, which means (in navigating the life of the Bugis people will always work hard, persevere and never give up, so it is certain that success will be achieved because the grace of God is walking on the path of success). Never give up because the harder you work, the more hurdles, such as failure, you will confront, but you can be certain that you will grow closer to success. Almost all successful people have failed at some point in their lives. If the physical is strengthened by lifting weights such as barbells, the soul is built as a result of the failures encountered. All attempts can only be realized by hard labor, and God adores people who work hard.

Appesona ri dewwae seuwwae (surrender to God), *pangadereng* calls it *sara'* (shari'a). Not only faith and piety, but also *mappesona* (surrender). Surrender means trusting, giving over everything to the owner of power. So it's pointless to attempt, to pray, to have a fantastic business strategy when it's beyond destiny, beyond the power of God. It is difficult to obtain God's benefits, so believing *appesona ri dewata seuwae* (surrendering to God), the other five values will survive. *Lempu* is regarded as mystical, or as what is commonly referred to as a conscience. The voice of conscience, according to Islamic religious knowledge, is a whisper of the truth to everyone in their behavior. This whisper emerges whenever people are presented with a decision, providing instruction on which path to take. For the Bugis, the whisper must be firmly grasped and sincerely embraced, otherwise it will be called *getteng* (commitment). Until it is manifested in the form of behavior, or what is known as there *tongeng* (truth). Bugis Sufism is the name given to this knowledge by the Bugis. Sufism is a branch of Islam that explores the heart, and intellect.

3.3   Bugis Cultural Value Development in the Management Control System

Based on the given Bugis cultural values, the researcher then creates a management control system based on the Bugis culture, notably *lempu* (integrity), *pacce* (compassion), *reso* (business), and s*iri'* (self-esteem).

First and foremost, *lempu* (integrity) It is critical to develop lempu behavior or integrity in the corporate setting. Beginning with (1) top-level management: CEO, COO, CFO, Managing Director, and President Director, (2) Middle-level management includes the following positions: Head of Department, Head of Division, Branch Head, or Branch Manager; and (3) Lower-level management includes the following positions: Supervisor, Office Manager, Section Manager, and Foreman. A *lempu* culture will emerge in the organizational environment if the leadership level can provide motivation and examples. Internal and external to the organization, a favorable character will emerge. To actualize the value of *lempu* in the organizational environment, we must all emulate its sub-values.

Taro ada taro gau (words and deeds). All company members must be able to materialize words in the form of acts. Especially those connected to promoting the company's growth. *Ada tongeng* (truth) upholds the truth in accordance with the company's rules. *Getteng* (commitment) is a commitment to encourage the company's success based on policies or agreements reached both internally and outside. *Warani* (brave) has the bravery to offer views and ideas that will help the firm advance; he will argue if a policy would jeopardize the organization's/survival. The company's *sugi* (welfare) has an obligation to pay attention to the welfare of each member. Those who excel at their jobs and have a favorable impact on the company's growth. *Macca* (competence) enhancing members' competence in their particular disciplines and positions by systematic, scheduled, and quantifiable training to increase performance.

Second, in the job, *pacce* (compassion) behavior is essential. Compassion is the key to establishing member and organizational loyalty. Compassion is the key to establishing member and organizational loyalty. *Pacce* value can be realized in a variety of ways.

Between subordinates and superiors, subordinates and subordinates, and between superiors and fellow superiors there is *sipakatau* (mutual humanize). Then there are external parties and others. Value who or what will create a pleasant work environment both inside and outside the company. *Sipakalebbi* (mutual respect) will foster a calm environment in the workplace. Each member's performance will increase as a result of this condition. It is critical to remember each other through *sipakainge* (reminding each other). Because no human being is immune to errors and omissions. Especially while working with goals that must be met. *Sipakinge* will force every member of the company to continue operating and adhering to the established rules. *Sipakarennu* (shared happiness) motivates and supports one another, competes fairly, and fosters a sensible family environment within the organization. *Sipatokkong* (helping each other) among others in the company environment. Lighten each other's burdens, so that no one feels oppressed. Collaborate with each other for the sake of progress and realize company goals.

Third, *reso* (business) serves as a bridge to understanding the importance of *lempu* and *pacce*. Specifically, efforts in the form of strategies, actions, or instruments aimed at implementing Bugis culture values and enhancing the management control system.

Fourth, *siri'* (self-esteem) is an internal incentive by each member to contribute the most to the firm. The expression of Bugis cultural values being implemented in strengthening the management control system is the construction of every individual in the organizational environment who is entrenched in siri' value or self-esteem. That is shame if you commit mistakes and commit fraud in the organization/company, and shame if you do not do something that has a substantial impact on the company's success.

3.4 Bugis Culture-Based Management Control System Implementation

Organizational culture can be established in numerous ways, according to [1], including exemplary leaders, written communication, meditation, structured training, field actions, and symbolic rituals. However, given the research environment, the researcher only used three of Sujoko Efferin's five recommendations, namely excellent leadership, written communication, structured training, and field activity. The researcher then included one approach based on Bugis culture, namely*: tudang sipulung* (deliberation).

A leader's example is critical in enhancing the management control system. According to [28], following the example of a leader is frequently the most appropriate way under the circumstances of the Indonesian people since they regard a leader as a role model. A leader is highly esteemed in the Bugis tribe because he is seen as a person of outstanding skill and moral behavior. As a result, people always emulate what their leaders do in their behavior. When a leader uses himself as a real example of what he expects his subordinates to perform, it increases the trust that his subordinates have in him [1]. Bugis cultural values are directly imitated and exemplified by leaders, who are subsequently mimicked by their subordinates. Building the value of the Bugis culture into the corporate environment is quite successful, particularly in improving the management control system.

Written communication, both in the form of rules such as the company's vision and mission, Standard Operating Procedures (SOP), and wall decorations, is very useful in developing corporate culture. Bugis cultural values, for example, are written and arranged in such a way that they are both enjoyable to read and strategically positioned. That is, at an angle that allows each member to view and read it easily, such as in front of the main door or within the members' room.

Structured training is a method of improving members' human resources. Training plans, implementation concepts, and monitoring and evaluation of training are developed in order to understand and instill a management control system based on Bugis cultural values. Involve traditional, cultural, and academic leaders in disseminating information to human resources in order to implement a management control system.

Field action refers to the company's actual conduct and actions to reach out to its external stakeholders. The community empowerment program implemented through Corporate Social Responsibility (CSR) is an example of field action to strengthen the management control system by implementing Bugis cultural values. Employees must plan and carry out community service initiatives, rather than having them subcontracted to third parties [1].

Tudang sipulung (sitting in a circle), tudang means sitting in Bugis, and sipulung means gathering. *Tudang sipulung* means "sitting together" in Indonesian and can be translated as "deliberation". *Tudang sipulung* serves as a venue for dialogue between the interests of the community and the government, with the goal of reaching consensus on solutions to community concerns. *Tudang sipulung* is a significant tool in acculturating the management control system based on Bugis cultural values within the organization. It can be a place for fellow executives and employees to exchange ideas, discuss, or simply socialize.

4   Conclusion

By referring to [18], this study creates Bugis cultural values in order to produce a management control system based on Bugis cultural values. The following Bugis cultural values can help to strengthen the management control system: *lempu*, which has the sub-value of *taro ada taro gau* (word and deed), *ada tongeng* (truth), *getteng* (commitment), *warani* (brave), and *sugi* (welfare) as well as *macca* (competence). It is critical to establish *lempu* behavior or integrity in a corporate setting. Beginning with (1) top-level management: CEO, COO, CFO, Managing Director, and President Director, (2)

Middle-level management includes the following positions: Head of Department, Head of Division, Branch Head, or Branch Manager; and (3) Lower-level management includes the following positions: Supervisor, Office Manager, Section Manager, and Foreman. *Lempu* culture will emerge in the organizational environment if the leadership level can provide motivation and examples. Internal and external to the organization, a favorable character will emerge.

Second, there is *pacce* (compassion), which is comprised of the sub-cultural values of *sipakatau* (humane each other), *sipakalebbi* (mutual respect), *sipakakenge* (reminding one other), *sipakarennu* (mutual enjoyment), and *sipatokkong* (helping each other). *Pacce*, or affection, is a very significant business conduct. Compassion is the key to increasing member loyalty and loyalty to the organization.

These two values can be implemented as a bridge to actualize the *lempu* and *pacce* values using *reso*. Efforts in the form of strategies, processes, or instruments to strengthen the management control system by implementing Bugis culture values. The final value of the management control system based on Bugis cultural values is *siri'*. Both leaders and employees in this position are driven to make the best contribution to the firm. Every individual in the organizational environment who is immersed in the serial value or self-esteem will feel humiliated if they make mistakes and cheat in the organization/company, and they will be ashamed if they do not do something that has a big impact on the company's success.

Implementation of a management control system based on a Bugis culture to form an organizational culture using the concept of exemplary leaders; written communication; structured training; field action; *tudang sipulung* (sit in a circle), which is a modified version of the concept of *tudang sipulung* (sit in a circle) [1]. The limitations of this study necessitate the development of a study on management control systems in various ethnic groups in Indonesia. Conduct case and empirical research on firms owned by Bugis tribe families.

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