

Accounting Practices In Cultural Ethics Siri'na Pacce: Auditor Perceptions Of Palopo City Inspectorate

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Abstract

The aim of this research is to analyze accounting practices related to Siri'na Pacce Cultural Ethics at the Palopo City Inspectorate, with a focus on Auditors at the Palopo City Inspectorate. The method used is qualitative research with an ethnographic approach. Siri'na Pacce culture has a positive impact on aspects of work discipline, work ethics, work commitment and work integrity within the Palopo City Inspectorate environment. Siri'na Pacce is the basis for maintaining discipline, high morality and commitment to work quality. In the context of work discipline, this culture strengthens the basic duties and functions of each individual, making discipline not only related to time but also quality. Work ethics are reflected in the implementation of Siri'na Pacce, ensuring honesty and prudence in preparing financial reports according to accounting standards. Work commitment is realized through a high commitment to work quality and integrity, creating a positive work environment. Work integrity, which is the basis of Siri'na Pacce, shapes the character of accountants to maintain independence and prevent fraudulent practices. This culture makes a positive contribution to achieving the goals of the organization, employees and society.

Keywords: Ethics; Siri'na Pacce; Accounting Practice

1. Introduction

Ethics means an inseparable part of everyday life, no exception in accounting activities that require an ethical consciousness in decision-making. (Yolivya et al., 2020). Students of accounting major as prospective accountants and future business leaders will answer the ethical issues in the world of the accounting profession in ethical decision-making. The importance of business ethics courses and this accounting profession (Fira et al., 2016). Accountants help the public by providing corporate financial reports and helping management, investors, and other stakeholders make decisions. (Asbi, 2019).

Culture is a study of mankind. Like Ruth Benedict, an anthropologist defines culture as a pattern of thinking and acting seen through human activity or society. The word culture is derived from the word buddaya which is a shaped form of buddhi (sansekerta) which means "mind". Culture is the whole of human knowledge as a social being, which is used to interpret and understand the existing environment, as well as to create and encourage the realization of behavior. (Sukadari et al., 2015). Research on accountability practices that are inherent and carried out against the value of local wisdom has revealed the responsibility behind the values of Java culture wisdom to find the concept of obah-mamah-sanak (Kurraty et al., 2021).

The outcome of some ethical violations in global accounting provides that the parties involved in the preparation of financial statements abuse accounting practices by exploiting the policy gaps that exist in the accounting standard itself and committing fraud (Angraeny et al., 2022). In accounting practice, fraud and financial reporting abuse occur because driven by a tendency to self-interest, easily influenced by others and unwilling to work hard (Hasnita et al, 2023).

The word "siri" in the language of Makassar means shame or embarrassment, which means "sirri anggaukanna anu kodi", which means to be ashamed of committing a disgraceful act. (Haerani, 2017). The term "pacce" is used to convey a sense of social anxiety and loyalty without undermining yourself or the whole group. (Andi & Hadriana, 2018). This is the principle that makes the Bugis-Makassar tribe to survive and be praised, "pacce" is a nature of compassion and a feeling of bearing the burden of the suffering of others. (Rahmawati & Marwah, 2020). This is what must be instilled in the people, especially in the government and in the rural apparatus, because when this is already embedded in us, the act or the act of disobedience we are able to cope with. (Angraeny et al., 2022).

Bugis-Makassar's culture is to undermine interpretation and obtain the meaning of an existing accountant's ethical code based on the perception of a series of pace cultures within the auditor. In its original culture, the people of Makassar made Siri'na pacce as a grip or philosophy in living their lives and all have been much influenced by the Islamic Shariah as a religion adhered to by some of their people. (Antong & Riyanti, 2021). The honor that was then founded in the social system called siri'na pace also emerged as the basis of the life policy of the Makassar. From the philosophy of living Makassar society this is the condition with positive values, if it can be inserted by a man of culture (Mishbahuddin et al., 2022).

Accounting practices in a governmental organization are not only done in sync with the use of regulations established by the government in order to create good financial management, it is not sporadic that accounting practice follows the culture run by a Governmental organization in particular the organization of rural devices. (Yuhardiansyah et al., 2019). In the sense of culture itself, culture embodies a culture that emerges in a society that is already integrated and has a tendency to think and live socially as a result of which it can cultivate an exclusive characteristic generally of activities and activities that are preserved and used by the society (Yolivya et al., 2020).

Cultural relations and accounting, Downloading the concept of cultural mental program is distinguished into three levels, namely: (1) the universal level, that is, the mental program owned by the whole of mankind. (2) the collective level, which is the mental programme that owns a few, not all of human beings. At this level, mental programs are specific to groups or categories and can be studied, (3) the individual level, the unique mental program that only one has, two people will not have exactly the same mental program. At that level, a small portion of the mental programs is inherent in the human being, and others can be learned from other societies, organizations or groups (Romy, 2021).

Based on the results of research carried out by Asbi Amin (2019) with the title "Accounting Practice in the Ethical Framework of Siri'na Pacce: Perceptions of Accounting Students", it was found that accounting students have an understanding of the Siri'n Pacce ethical concept in accounting practice. This understanding includes elements such as shame, self-esteem, honesty in behavior, and the norms that apply. According to the study, if an accountant applies Pacce's Siri'na ethics in carrying out his duties, then accounting fraud and deviations in the preparation of financial reports can be prevented. Another study conducted by Mishbahuddin Rentua (2022) entitled "The Ethical Perceptions of Auditors by Formulating Bugis Makassar's Local Wisdom Value in One Public Accountant's Office" also highlights the ethics of auditors by formulating the local Bugis makassar wisdom values. Through a cultural

anthropological approach, this research shows that auditor ethics is reflected in the Siri'na culture of Pacce by using a major principle known as six akkateningeng or six passalen in the concept of Siri'n Pacce. Cultural anthropology approaches are used to look at humans in the context of the character and integrity of individuals who remain obedient to the ethical code of the profession.

2. Methodology

This research uses qualitative research methods carried out in the field. Qualitative research is a systematic and subjective approach used to explain life experiences and give meaning. This type of investigation is done using ethnographic research designs. Ethnography is the work of describing a culture. The primary purpose is to understand a view of life from the point of view of the indigenous people.

The data type used in this study uses primary and secondary data types. Primary data is data obtained by researchers directly from research informants and not through intermediary media. In this research, primary data sources are obtainable directly through interviews with the informants concerned, namely Luwu Department, IRBAN 1 Palopo City Inspectorate, Auditor of Media Palopo Municipal Inspectorates, Auditors of Media Expert Palopo Metropolitan inspectorates and Young Auditor Palopo Provincial Inspectorats. While Secondary Data is a source of data obtaining from other parties or collected indirectly or through intermediate media, where secondary data serves as a supporting element of primary information, data is collected from various sources including books, literature, and documents. The data analysis methods used in this study are interactive from Miles and Huberman in Anggito & Setiwan, 2018 which includes Data Reduction, Data Presentation, and Data Verification.

Data Informan

NO	NAME	DEPARTMENT	STRENGTH
1	A. SULO LIPU SULTHANI	OPU KENI DAPO-DAPO	ISTANA DATU LUWU
2	BAHARUDDIN, SP	IRBAN 1	INSPEKTORAT KOTA PALOPO
3	DEWI ANRIANI, S.E	AUDITOR MADYA	INSPEKTORAT KOTA PALOPO
4	HASNAWATY, SE.AK.,M.M	AUDITOR AHLI MADYA	INSPEKTORAT KOTA PALOPO
5	YUNIARTI HADI, S.Kom.,M.M	AUDITOR MUDA	INSPEKTORAT KOTA PALOPO

3. Result and Discussion

Results and discussion can be presented as a unified unit containing research findings and their explanations.

3.1. Result

According to the first informant: A. Sulo Lipu Sulthani Opu Keni Dapo-Dapo Istana Datu Luwu

“A culture of Siri'na Pacce that we need to know is a culture or traditions of our ancestors that have the meaning of the values of intelligence in it”

“In the form of cultural explanation that the local civilizations that should be defended or preserved must be planted values principles that lead us to know ourselves process that in fact the region or the State has a long and large civilization”.

If we can not keep our civilizations, our principles of localization, our principle of integrity, then we will be a region that loses identity or no longer have identity to its region of origin. It makes us no longer have a grip because the loss of the self in fighting such things no reason we even say the series'na pacce here is no reason not to fight and keep that wisdom even by sacrificing a life would be a bet because when we lose it then we do not have a series anymore the same way we as humans have no more shame. As for the cultures that have the meaning of wisdom in them, who can keep it will be social control in society and will be self-control for each individual.

According to the second informant: Baharuddin, SP. An IRBAN WIL.1 Inspectorate of the City of Palopo

“The meaning of Siri' according to my opinion is to make a shame, while pacce is a mistake associated with the violation of the rules in force then he and the people closest to him will also be ashamed and bear an impact in his social life”

Application of Culture Siri'na pacce Now in the inspectorate there is no more do what is called pungli or sogok-menyogok it no longer exists like that. I assure you there is no more and if it is doubtful deck can we intip-inspect, I'm glad if there is and this is also the command of leadership so that we clean indeed. Well, specifically in the palopo that I guarantee will be proven on the field. Yeah, well, the question of the pacce series. If it's answered like this, I'm guessing that pacce Siri's already very good, and we're taking care of it 100%, and that's not going to happen.

To insert the cultural values of the series na pacce in me To not do any more like a scumbag-struggle the size of this we can record It's clear that it's the first one, or a clear rule, the second is the commitment of the leader, the leader includes the mayor, the deputy, the vice, and the third is the quality and choice of the inspectorate. The inspectorate is indeed chosen as a qualified person and obvious choice. Which means he's included in the Inspectorate because he has his own advantages. Yes its honesty and its ethics, because the one sitting at the inspectorate must be one step ahead of the other city.

The application has an impact on the quality of the financial statements, because it's clear that it has been fulfilled. It's very influential. Because all this time he's been that ugly because it's because when it still happens like that, then Sogok-striking it doesn't work. I'm trying to get rid of my doubts.

The ethics of Siri'na Pacce is highly respected in the Palopo City Inspectorate because this principle is a legacy of the ancestors of Palopo people. In accounting practice, Siri's principle can control an accountant to commit fraud because he has a great shame to commit a violation of applicable law, then when a accountant in accounting practices understands the meaning of Siri' and holds high then the shameful attitude applies not only to himself but also to teamwork because it relates to appreciation and respect for others.

Any action and decision to be taken in the conclusion of his employee in the preparation of the financial statements must be verified first the veracity of his documents before issuing the argument because the shame he has formed the character to defend the values of the truth.

According to the third informant: Dewi Anriani, S.E. A Medya Auditor at the Palopo City Inspectorate,

"Mmm... I really don't know what Siri'na Pacce's ethical meaning is. The normal pacce that I hear from older people means shame related to behavior judged by others."

"When we have shame in acting or doing anything automatic we must be careful in taking attitude. If associated with accounting practice, the ethical principle of the pacce series will prevent a person from having a problem of deviation because he feels that everything he does will be judged by others so it must work according to applicable accounting standards."

We're ashamed when we do things that don't fit the rules. For example, what's not in line with the existing procedures, we keep saying can, is allowed while not. It is shameful if it means that the report is not on time, not accountable. It means that it is not good. Making the report as it is means that there is still a shortage of SDM. So our friends are ashamed that we're just being asked, and we don't even know the outcome.

Certain ethical principles that are heavily emphasized in accounting practice are and must be very influential. Because what, if it doesn't conform to ethics, it won't be in line with our terms. If an accountant has a high degree of shame, then he tends to be selfish of others over his own interests so that he will not be rude.

According to the fourth informant: Hasnawaty, SE.Ak., M.M. A Auditor of Media at the Palopo City Inspectorate

"Siri'na pacce means shame related to behavior, ethics and morality. When we have shame will be honest and caring for society".

When the ethics of Siri'na Pacce is associated with the use of accounting practices

"must be very related because the accounting activity is on the accountant. As an individual who applies the principles of siri'na, Pacce will have good morality, guard his honour and be a good employee in his social interaction so that in conducting his accounting activities he will produce financial reports that exactly describe his company's condition because it is organized with courtesy".

We're being charged to be in the siplin, this discipline in the sense of the work of the Siplin has a fixed time. Sometimes in the implementation there are a lot of colleagues who don't follow that schedule but for some reason, for example in the morning they make appointments to come at the location of the inspection So it's customary for those friends not to leave the morning but to be absent during the day or afternoon. It's about the ethics of the pacce series or the culture of shame. We're also being charged with completing the job on time. So, for example, here, we can say that the surveillance is in the form of an inspection of the local devices in the territory of the city of Palopo.

We are required to complete the report of the inspection results in a timely manner. So there is in the operational standard of our procedures that once the inspection is completed, e.g. 10 days is 3 days later that if it can be directly exposed or directly invite the party of the inspected or examined or auditing directly to the inspectorate to be joined the results of its

inspection Then expose on the exposure We give usual 7 working days to complete the findings or recommendations of the Inspectorate and After that. The inspectorate must publish a sample work report concerning the presence and discipline of submission of such a report. And we're also in the culture of the series'na pacce it's probably a lot too out there is who gives a quotation that in the inspectorate like doing the inspection it does all kinds of it is not in the city's inspectorates palopo I explain if there is no in the town's Inspectorate palopo.

This application is so influential that it means we can definitely finish the work in a timely and targeted manner, so indirectly it can affect the quality of the financial statements.

“Accounting practice in companies whose individuals apply the ethics of the series’na pacce will no longer occur cheating and deviation because the principles of the serie’na Pacce can prevent someone from doing things that are contrary to the law, moral values, beliefs, culture and other acts that harm others.”

According to the fifth informant: Yuniarti Hadi, S.Kom., M.M. a Young Auditor of the Palopo City Inspectorate

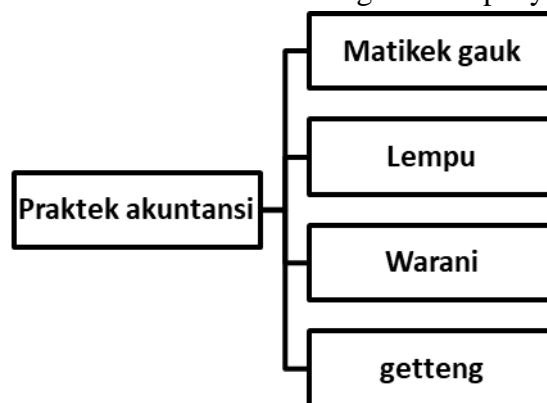
“Siri’na pacce of my understanding is taking one’s self in everyday life by always saying honesty as well as not violating the existing rules”.

The form of application of the culture of the pacce to the examination of financial reports in the palopo city inspectorate we are indeed divided according to the main tasks and functions respectively. Example in the auditor we are assigned to carry out supervision on the results of the inspection of teams that have been appointed in accordance with the letter of duty from the inspector city palopo and in other parts examples such as the financial officer and follow-up they have that function yes manage the financial inspectorates of the city Palopo and then, follow up on the recommendations of the head of the town inspector. Indirectly definitely influenced the culture of the pacce series because we were also charged to do the work it had to be exactly maximum, so it should not actually be the results of our examination that were below the standard, must be exactly in accordance with the standards set by the examination.

The series culture of pacce has a great influence on accounting practices at the inspectorate of the city of palopo because this culture of shame is one of them. For example, when we're doing a field inspection. What is demanded from the inspectorate team, they must have a skill-skill in continuing inspection of integrity in the inspection. Which means they're really gonna have to do more than auditing or checking. So, for instance, in the physical work we're down on, it's an engineering graduate who can exactly count, for example, the lack of volume in the field. In finance, we auditors, starting with the first, keep young auditors and auditors are required to better understand what is called accounting because the results of our audit will be published in the form of a report of the audit results so we do not want it to show that this is the report produced by the research inspectorate produced.

Some accountant who is obliged to work using a high level of honesty in doing the financial report must thoroughly examine the related documents and dare to reveal any truth that is in the report. A accountant should not be on the side of certain parties who invite to carry out the practice of accounting fraud because the series’ value of the pacce held firmly forms the accounting character for the establishment so that it is able to maintain the independence that it has in carrying out the job so that there will be no practice of fraud. Even

if there are practices of fraud and deviations in accounting it happens because of the errors of other systems not because the ethics that accountants have bad. Employees of the company are required to be able to work in achieving the company's goals.



Gambar. Kerangka konseptual

3.2. Discussion

3.2.1. Matikek Gauk (Work Discipline)

Matikek Gauk can be said to be the most important thing in an organization, because the success of an organization can be measured by how disciplined its employees are. Officers also have to obey and submit to the norms that apply to the organization because the better the employee's discipline, the higher the work performance that can be achieved. A good Matikek Gauk reflects a person's great sense of responsibility for the tasks assigned to him. It encourages the passion for work, the spirit of work and the realization of the goals of the organization, employees and society. Therefore, every manager always strives for his subordinates to have good discipline. In addition, discipline tries to prevent damage or loss of property, machinery, equipment and work equipment caused by carelessness, ridicule or theft. (A. Muhammad et al., 2020).

Matikek Gauk has many benefits, both for the benefit of the organization and for the employees. For the agency the existence of work discipline will guarantee the preservation of orderly order and smooth execution of tasks, thus obtaining optimal results. And for the employee will be obtained a pleasant working atmosphere that will increase the spirit of work in the execution of his work. Thus, the employee can perform his duties well (E. Muhammad et al., 2020).

The implementation of Siri'na pacce culture in the Inspectorate not only includes a ban on bullying or squabbling, but also instills high values of discipline. According to Baharuddin, work discipline can be measured through the clarity of the rules listed in the journals, the commitment of the leadership, and the quality and selection of the people in the Inspectorate. The honesty and ethics of the Inspectorate reflect a high level of discipline. Byining work discipline, the Inspectorate plays an active role inining the quality of financial reporting. The embarrassment inherent in the Siri'na principle of pacce also shapes the character of every individual in the Inspectorate to always check the veracity of documents before issuing arguments, emphasizing the importance of upholding the values of truth in every action and decision taken. (Baharuddin, SP./IRBAN WIL. Palopo City Inspectorate).

Matikek Gauk in this context not only covers compliance with applicable accounting rules and procedures, but also reflects shame related to behavior judged by others. The work discipline in accounting practice associated with the *pacce* series requires an accountant to work carefully, ensuring each action is in accordance with the applicable accounting standards. Mother Goddess Anriani highlighted that shame arises when someone violates procedures or provides inaccurate information, thereby motivating to work with integrity and avoiding problems of deviation. In the application of the culture of the series'na *pacce* to the audit of financial reports, the work discipline becomes the basis for producing timely, accountable, and quality reports, thus minimizing potential errors that may harm others and preserving the integrity of the accountant profession (Dewi Anriani, S.E/Auditor Madya Inspectorate of the City of Palopo).

3.2.2. Lempu (Work Ethics)

Lempu is learning about problems and moral choices. Ethics comes from the Greek (ethos) meaning attitude, personality, character, and belief in something. By this definition, it can be understood that the work ethics of a company or organization has an important role in running the work system to the goals of an enterprise or organization. So when a firm or organization is able to apply a good work ethic, then it will affect the company's performance system and the achievement of the company or organisation. (Nurhasanah et al., 2022). According to (Venny et al., 2018) work ethics is a system of values or norms used by all employees of the company, including their leaders in carrying out day-to-day work. The importance of fine-tuning integrity and honesty in carrying out duties.

The application of a series'na *pacce* culture in the Palopo City Inspectorate not only includes a ban on the practice of bullying or striking, but also inserts high ethical values. Baharuddin insisted that the work ethics in accounting practice should reflect the shame associated with the violation of applicable law. In the cultivation of cultural values series'na *pacce*, *juknis* or clear rules, the commitment of leadership, and the selection of people-inspectors become crucial aspects. Work ethics related to the series'na *pacce* at the Inspectorate ensures that every action and decision in the preparation of financial statements is carefully checked to maintain the values of truth. By upholding the ethics of the series'na *pacce*, an accountant at the Palopo City Inspectorate promotes honesty, avoids fraudulent practices, and maintains integrity in an effort to prepare accurate financial reports in accordance with applicable legal standards (Baharuddin, SP./IRBAN WIL. Palopo City Inspectorate

Lempu series'na *pacce* can be understood as shame related to the behavior and judgment of others, especially those derived from the teachings of ancestors. In the context of accounting practice, Mother Goddess emphasizes that the ethical principles of the series'na *pacce* have a positive impact in avoiding a person from the issue of deviation. Shame, according to the Mother of God, is an incentive to act carefully and in accordance with applicable accounting standards. In the practice of auditing financial statements, the application of a series'na culture *pacce* is seen through shame when reports are not timely or irresponsible, which reflects the quality of SDM that still needs to be improved. Our Lady emphasized the importance of ethical principles in accounting practices, as inconsistencies with ethics could result in violations of the provisions in force. By having a high sense of

shame, an accountant tends to be self-righteous to others and to avoid being rude, safeguarding the integrity of the accountant profession and preventing the occurrence of multicollinearity. The work ethics that originate from the series'na pacce forms the character of a accountant to work with honesty, integrity, and attention to the interests of others (Dewi Anriani, S.E./Auditor Madya Inspectorate of the City of Palopo).

Siri'na pacce is a shame associated with a person's behavior, ethics, and morality. This shame is believed to drive an individual to hold firm values of honesty and social concern. When the ethical principles of the series'na pacce are associated with accounting practice, Mother Hasnawaty emphasizes its close correlation, saying that individuals who apply the principle of the Series'na Pacce in everyday life will have good morals. Applying this principle to accounting activities will create financial statements that match the integrity, reflect the condition of the company accurately.

In the context of the implementation of the series'na culture of pacce at the Palopo City Inspectorate, Mother Hasnawaty highlighted the importance of working discipline. Here, discipline is applied in the sense that every member of the team inspected is expected to adhere to the schedule and complete the work on time. Non-compliance with schedules can create a culture of shame among teammates. Hasnawaty juga menegaskan bahwa di inspektorat, penerapan etika siri'na pacce mencakup kewajiban menyelesaikan laporan hasil pemeriksaan dengan tepat waktu. This is believed to affect the quality of financial statements, as the accuracy of the timing in the inspection creates an efficient working environment and can minimize the risk of occurrence of deviations or fraud (Hasnawaty, SE.Ak.,M.M./Auditor Expert Media at the Palopo City Inspectorate).

Siri'na pacce is meant to be a person's self-reliance in everyday life by always being honest and not breaking the rules. In the context of the audit of financial statements at the Palopo City Inspectorate, the culture of the pacce series has proven to be integrated into the duties and functions of each auditor. For example, the auditors are responsible for overseeing the results of the inspections of the designated teams, while other parts such as the financial officer have a role in managing the inspectorate's finances and following up on the recommendations of the leadership. Mother Yuniarti emphasized that the culture of serial pacce has a significant impact on accounting practices at the inspectorate, where the team of inspectors is required to have a high level of skill and integrity. Both in physical and financial work, the auditors at the inspectorate must have a good understanding of the accounting aspects, as the results of their audit will be published in the form of a report of the audit results. The principles contained in the pacce series encourage accountants to work with high values of honesty, carefully inspect documents, and boldly reveal the truth in the preparation of financial statements. Thus, the Pacce series values not only form the accountant's character to stick to its establishment but also maintain independence in completing the work, so that fraud practices can be prevented and the company's goals can be achieved with integrity (Yuniarti Hadi, S.Com., M.M/ Young Auditor at the Palopo City Inspectorate). It is in line with research (Nurhasanah et al., 2022) stating that work ethics has a significant influence.

3.2.3. Warani (Work Commitment)

The importance of commitment to work is closely linked to those cultural values. He stated that the commitment to work was reflected in three main aspects. First, Baharuddin highlighted the importance of having clear guidelines, such as *juknis* or established rules. Second, the commitment of leadership, including the mayor, deputy mayor, and deputy, is seen as the primary foundation in instilling a series'na culture of *pacce*. They have a central role to play in ensuring that these values are applied consistently and comprehensively. Thirdly, Baharuddin stressed the importance of quality and selection when selecting people to work at the Inspectorate. Thus, the commitment to work related to the series'na *pacce* at the Palopo City Inspectorate covers aspects of regulation, leadership, and selection of human resources to create a clean working environment and free from unethical practices (Baharuddin, SP./IRBAN WIL. Palopo Town Inspectorates).

Siri'na *pacce* as embarrassment related to behavior judged by others became an important basis in shaping an accountant's work commitment. The Anriani goddess stressed that the presence of shame in acting automatically prompted a person to be cautious, especially in the context of accounting practice. In accounting practice, the ethical principle of *pacce* series is the guiding principle for a person to avoid the problem of deviation, because of the awareness that every action will be judged by others. The form of application of the culture of the series'na *pacce* in the audit of financial statements reflects the work commitment, in which shame arises when reports are not timely or irresponsible. The commitment entails an incentive to produce reports that comply with applicable accounting standards and regulations, as well as demonstrating responsibility to the teams and SDMs involved. Therefore, an accountant who has a high degree of shame tends to be proactive and give priority to the interests of others, creating a clean, ethical, and guarded working environment (Goddess Anriani, S.E./Auditor of the Municipal Inspectorate of Palopo).

Pacce's Siri'na, which is understood as embarrassment related to behavior, ethics, and morality, is regarded as an important foundation in shaping a work commitment. Hasnawaty emphasized that shame in acting encourages one to hold firmly to the values of honesty and social care. In accounting practice, the application of *Pacce's* ethics series becomes crucial because it affects individual morals, preserves self-esteem, and shapes an attitude of employee goodness in social interaction. The application of a series'na culture *pacce* at the Palopo City Inspectorate includes work discipline and timely completion of work, with surveillance and inspection of local devices. Commitment to completing work and reporting the results of inspections in a timely manner becomes a mirror of a culture of shame or a highly regarded *pacce* series. Thus, the application of a series'na culture of *pacce* indirectly has a positive impact on the quality of financial reporting, avoiding potential fraud and deviations to the detriment of others (Hasnawaty, SE.Ak.,M.M./Auditor of Media Expert at the Palopo City Inspectorate).

Siri'na *Pacce* reflects a person's self-absorption in everyday life with the principles of honesty and compliance with the rules. Yuniarti explained that the implementation of the series'na culture *pacce* in the Palopo City Inspectorate is seen in the main tasks and functions that have been clearly divided. For example, the Auditor is responsible for supervising the results of the inspection of the team designated in accordance with the mandate. This job not

only demands technical expertise, but also emphasizes the importance of testing results in accordance with established standards, reflecting a high commitment to the quality of work.

Besides, the culture of series'na pacce also has a significant impact on accounting practices at the Palopo City Inspectorate. Mother Yuniarti highlighted the importance of skill and integrity in field inspections, in which inspectorate teams are required to have better competence than those examined. Commitment to integrity and an in-depth understanding of accounting is key in preparing accurate and quality audit reports. The accountants at the Inspectorate are directed to work with high standards of honesty, check the documents carefully, and boldly reveal the truth, in accordance with the principles of a series'na pacce held firmly. Thus, commitment to work becomes the main foundation inining independence and preventing fraud in accounting work (Yuniarti Hadi, S.Kom., M.M/ Young Auditor at the Palopo City Inspectorate). This is in line with research (Samsul & Didit, 2021) suggesting that commitment to work has a significant impact.

3.2.4. Getteng (Work Integrity)

Inining integrity, there are some key aspects that should be visited. First, a clearly established jurisprudence or rule provides a basis for every member of the inspectorate to carry out his duties with integrity and without the practice of bribery or squabbling. Second, the commitment of leadership, including the mayor, deputy mayor, and deputy, is the moral foundation that forms integrity in the actions and decisions taken. Thirdly, the quality and choice of the people involved in the inspectorate became an important point, where integrity was understood as the honesty and ethics that distinguished them from other cities. Eating the ethics of pacce's series as an ancestral legacy also emphasizes the importance of integrity in carrying out accounting practices. Thus, the integrity of the work becomes a close unity with the application of the culture of the series'na pacce, forming a strong character in upholding the values of truth and producing high-quality financial reports (Baharuddin, SP./IRBAN WIL. Palopo City Inspectorate).

Shame in acting automatically encourages a person to be careful and work according to applicable accounting standards. In the application of a series'na pacce culture to the audit of financial statements, integrity is embodied in the desire to produce timely and accountable reports, reflecting a commitment to the quality of work. Ethical principles that are heavily emphasized in accounting practice form the basis of integrity, where adherence to ethics avoids a person from violating a provision. Furthermore, the Anriani Goddess emphasized that an accountant with a high degree of shame tends to be selfish about others, suggesting that integrity is not only related to honesty in work, but also to an altruistic attitude that favours teamwork and avoids arrogance. Thus, the integrity of work in the context of the series'na pacce creates an environment that is clean, ethical, and avoided from potential deviations (Goddess Anriani, S.E/Auditor Madya City Inspectorate of Palopo).

Pacce's Siri'na, which is interpreted as shame related to behavior, ethics, and morality, illustrates that integrity is the deepest concept in carrying out duties as an accountant. Hasnawaty affirmed that individuals who apply the principle of seri'na pacce will uphold morality, preserve self-esteem, and behave well in social interaction. The application of the culture of Seri'na Pacce at the Palopo City Inspectorate reflects discipline in carrying out

tasks, with the demand to finish work on time. In addition, this practice demands accuracy in disclosing the results of audits, which has a direct impact on the quality of financial statements. This application is not merely an obligation, but a real effort to prevent fraud and deviation, along with the belief that the principles of the series'na pacce can prevent individuals from committing acts that are detrimental to the law, moral, religious, cultural, and other values. Thus, the integrity of work associated with the series'na pacce forms a solid basis for creating a clean, ethical working environment, and avoided from harmful practices (Hasnawaty, SE.Ak.,M.M./Auditor Media Expert at the Palopo City Inspectorate).

In carrying out the tasks at the Inspectorate, the implementation of the series'na culture pacce has proven to involve the entire team of auditors, including the auditors who are responsible for supervising the results of the inspection. This responsibility ensures that each team meets the standards set by the inspection, avoiding inspection results that are below the standards. Besides, this shame culture also affects accounting practices at the Inspectorate, calling on teams to have higher skills and integrity than the parties they check. Accountants at the Inspectorate are expected to work with a high degree of honesty in drawing up financial statements, examining the relevant documents carefully, and daring to reveal the truth without any tendency to support any particular party. The integrity of this work, which is rooted in the principle of series'na pacce, forms the accountant's character to remain firm in the values of honesty, preserve independence, and prevent the occurrence of fraudulent practice in accounting practice (Yuniarti Hadi, S.Kom., M.M/ Young Auditor at the Palopo City Inspectorate). It is in line with research (Evia et al., 2022) stating that integrity has a significant influence.

4. Conclusion

Based on the results of the discussion, it can be concluded that the culture of Siri'na Pacce has a significant impact on key aspects of the Palopo City Inspectorate environment, especially in terms of work discipline, work ethics, work commitment, and work integrity. This culture not only serves as a guardian of the values of shame and honesty, but has also been deeply absorbed and integrated into the basic duties and functions of each individual in the inspectorate. In the context of work discipline, Siri'na Pacce creates an environment in which discipline becomes the primary foundation of organizational success, measured not only by the time aspect but also by the quality of work. The implementation of the rules and standards that have been established, as well as the rigour in carrying out the duties, affirm its essence as the foundation for the success of the Inspectorate. Work ethics, reflected in Siri'na Pacce's understanding and application of shame, caution, and honesty, creates high morality in drafting financial reports, ensuring work is done according to applicable accounting standards. The commitment to work at the Palopo City Inspectorate, reflected through the implementation of the Siri'na culture of Pacce, emphasizes the high commitment towards the quality of work, integrity, and honesty as the main foundation forining independence and preventing fraudulent practices. This culture, creating a fun and vibrant working atmosphere, makes a strong positive contribution to the achievement of the goals of the organization, employees, and society.

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