



The Meaning of Local Cultural Values *Siri' na Pacce* in Managerial Accounting Decision Making: Qualitative Study of Business Actors in Makassar City

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ABSTRACT

This study aims to examine the role of local cultural values, specifically *Siri' na Pacce*, in shaping managerial accounting decision-making among business actors in Makassar City. The research adopts a qualitative approach using a phenomenological method to explore the subjective meanings and lived experiences of business practitioners within their socio-cultural context. Data were collected through in-depth interviews, observations, and relevant documentation, and analyzed using an interactive qualitative analysis model involving data reduction, data display, and conclusion drawing. The findings reveal that managerial accounting decisions are not solely driven by economic rationality but are significantly influenced by cultural values embedded in the Bugis-Makassar society. The concept of *siri'* (self-esteem and dignity) encourages integrity, honesty, and the preservation of business reputation, while *pacce* (empathy and social solidarity) promotes social responsibility and ethical considerations in business practices. Consequently, accounting practices tend to be contextual, adaptive, and not always aligned with formal accounting standards, as they are shaped by social interactions, experiences, and local norms. This study contributes to the development of indigenous accounting literature by highlighting accounting as a socially constructed practice influenced by cultural and psychological factors. The findings suggest the need for a more culturally responsive and context-based managerial accounting approach to enhance its relevance and effectiveness in diverse socio-cultural environments.

1. Introduction

Decision-making among business actors in Makassar City is not always entirely based on formal accounting information, but is also influenced by trust, social relationships, and cultural norms embedded within society. Business practices in Indonesia often demonstrate that financial recording is not merely understood as a technical activity, but also as a social practice shaped by the habits and values upheld by business actors (Budianto et al., 2023). Studies on traders' economic practices further reveal that moral values and local culture play a significant role in shaping economic behavior, including financial management within business activities (Damayanti et al., 2024). This condition indicates that managerial accounting practices are not purely formally rational, but are

influenced by the surrounding socio-cultural context.

One of the prominent cultural values within the Bugis-Makassar community is *Siri' na Pacce*, which emphasizes the importance of self-respect (*siri'*) as well as empathy and social solidarity (*pacce*). These values contribute to shaping ethical behavior, responsibility, and honesty in both economic and professional activities (Fania et al., 2024). Other studies indicate that *Siri' na Pacce* plays a role in fostering organizational accountability and integrity in financial management (Rezkiiana & Basuki, 2024). Furthermore, local cultural values influence the economic morality of business actors in their daily operations (Damayanti et al., 2024). This suggests that local culture plays a crucial role in shaping accounting practices that are not solely oriented

toward numerical outcomes, but also incorporate ethical and social values.

From a theoretical perspective, managerial accounting functions to provide information that supports planning, control, and rational decision-making within organizations. However, various studies demonstrate that the use of managerial accounting information is inseparable from the influence of both organizational and national culture (Hadid & Al-Sayed, 2021). Other research also finds that the application of managerial accounting tools is shaped by cultural context and the social environment of business actors (De Souza Bonfim & Wanderley, 2021). Moreover, accounting is increasingly viewed as a social and moral practice that reflects the values of the society in which it is applied (Narayan & Oru, 2024). This indicates that managerial accounting decision-making is influenced not only by technical factors but also by cultural dimensions.

Empirical evidence shows that small and medium-sized enterprises (SMEs) still face limitations in optimally utilizing accounting information. Research indicates that local culture can influence accounting practices and business sustainability among SMEs (Lawita et al., 2025). Another study reveals that organizational culture affects the use of accounting information systems and the performance of SMEs (Ha, 2020). In addition, accounting practices in Indonesia have evolved within family and community contexts, resulting in financial recording systems that are often adapted to prevailing social norms (Budianto et al., 2023). These conditions highlight that business decision-making practices are inherently shaped by social values and local cultural influences.

Previous studies on *Siri' na Pacce* have predominantly focused on public sector accountability, professional ethics, and organizational financial management (Ratmadany et al., 2023). While other research has examined cultural influences in accounting practices more broadly, there remains a lack of studies that specifically explore the meaning of local cultural values in managerial accounting decision-making among business actors in Makassar City using a qualitative approach. Therefore, this study is important to understand how local cultural values influence managerial accounting practices within a social context. The findings are expected to

contribute to the development of indigenous accounting literature and to enrich the understanding of accounting as a contextual social practice.

2. Literature Review

2.1 Conceptual and Theoretical Foundations

This study is grounded in the understanding that accounting practices, particularly managerial accounting, are not neutral or value-free, but are embedded within the social and cultural contexts in which they operate. In contemporary accounting discourse, accounting is no longer positioned merely as a technical instrument for providing financial information, but also as a social practice that embodies values, norms, and interpretations constructed through social interactions (Narayan & Oru, 2024).

One of the key concepts examined in this study is the local cultural value of *Siri' na Pacce*, a form of indigenous wisdom within the Bugis-Makassar community. *Siri'* represents self-esteem, honor, and a sense of shame that functions as a mechanism of self-control in maintaining both individual and collective dignity, while *Pacce* reflects empathy, solidarity, and social concern. These values not only serve as moral guidelines but also function as a system of social control that influences individual behavior across various dimensions of life, including economic activities and professional practices (Hasni et al., 2022; Reski et al., 2021). Furthermore, the internalization of *Siri' na Pacce* values has been shown to contribute to the development of professional ethics and socially responsible accounting practices (Fania et al., 2024).

In the context of decision-making, contemporary approaches emphasize that decision-making processes are not solely based on economic rationality but are also influenced by information limitations, psychological factors, and the social and cultural values embedded within individuals. This is supported by findings indicating that accounting information not only serves as a rational basis for decision-making but also affects the psychological dimensions of decision-makers (Marchyshyn, 2025). Therefore, business decisions can be understood as the result of a complex construction involving both rational considerations and the values held by individuals or groups.

Furthermore, from an organizational culture perspective, the values and norms that develop within a society play a significant role in shaping how individuals understand and implement managerial practices. Within the Bugis-Makassar context, *Siri' na Pacce* values have been shown to influence economic behavior, social interaction patterns, and decision-making processes in daily life (Pattarani et al., 2022). This indicates that managerial accounting decision-making practices cannot be separated from the socio-cultural constructions surrounding them.

In line with this, an interpretive approach in accounting is considered relevant, as it provides analytical space to explore the process of meaning construction within accounting practices. This approach enables researchers to understand how cultural values, particularly *Siri' na Pacce*, are internalized in economic and professional practices, and how these values shape ethical behavior and social responsibility in accounting practices (Alamsyah, 2022; Nur et al., 2024).

Thus, this study seeks to integrate local cultural values of *Siri' na Pacce* with decision-making perspectives and accounting as a social practice, in order to comprehensively analyze how these cultural values influence managerial accounting decision-making among business actors.

2.3 Identification of the Research Gap

Previous studies in the fields of services and management, including those related to the air transportation sector, have predominantly focused on quantitative approaches emphasizing efficiency, effectiveness, service quality, and rationality in decision-making. These approaches generally assume that business actors and service providers act objectively and are data-driven in making strategic decisions to enhance customer satisfaction (Hassan & Salem, 2021; Nwaogbe et al., 2021). In this context, service quality is viewed as the primary determinant directly influencing customer satisfaction and loyalty through measurable and rational indicators (Božić et al., 2024; Gari, 2024).

However, such approaches often overlook contextual factors such as cultural values, social norms, and psychological dimensions that also influence decision-makers' behavior and customer perceptions. Several studies suggest that customer experience is shaped not only by technical service

quality but also by emotional factors, social interactions, and the meanings constructed through these experiences (Asata et al., 2021). This indicates that purely economically rational approaches are insufficient to comprehensively explain the dynamics of decision-making and customer satisfaction.

On the other hand, recent developments in service and consumer behavior research have increasingly recognized the importance of social and cultural contexts in shaping individual perceptions and behaviors. Studies indicate that service quality is not only associated with satisfaction but also with values, trust, and social relationships established between service providers and customers (Usman et al., 2023; Wang et al., 2023). Moreover, psychosocial dimensions and individual characteristics play a moderating role in the relationship between service quality and customer satisfaction (Antwi et al., 2021; Pholsook et al., 2023).

Nevertheless, studies that specifically examine the relationship between local cultural values and decision-making practices, particularly from a managerial accounting perspective, remain limited. Most existing studies focus on the relationship between service quality and customer satisfaction without integrating local cultural dimensions as variables influencing decision-making processes and managerial practices (Farah & Hacioglu, 2024; Mtafya & Mutalemwa, 2024).

Furthermore, existing research has not sufficiently explored the subjective meanings held by business actors or service providers in interpreting the values they adopt in business practices. Understanding this subjective dimension is essential to explain how values, norms, and individual experiences are internalized in decision-making practices. Therefore, a phenomenological approach is considered relevant to uncover deeper meanings related to the experiences and interpretations of business actors within their socio-cultural context.

Accordingly, this study aims to address this gap by comprehensively examining the role of local cultural values in influencing decision-making practices, particularly in managerial accounting. This study not only seeks to understand relationships between variables quantitatively but also explores the subjective meanings underlying decision-making behavior within a local cultural context.

2.4 Development of the Conceptual Framework

Based on the literature review presented, a conceptual framework can be developed that positions local cultural values as contextual factors influencing decision-making practices in managerial accounting. Service quality and customer interaction are positioned as manifestations of managerial practices that are influenced not only by rational considerations but also by values, norms, and the subjective experiences of business actors.

Within this framework, local cultural values are viewed as variables that shape how individuals interpret information, determine priorities, and make decisions. Subsequently, these decision-making practices are reflected in the quality of services provided, which ultimately impacts customer satisfaction. Therefore, the relationship between cultural values, managerial practices, and customer satisfaction forms an integrated system that cannot be separated from the surrounding socio-cultural context.

3. Research Methods

3.1 Research Design

This study employs a qualitative approach using a phenomenological method. This approach is selected because the study aims to gain an in-depth understanding of the meaning of the local cultural value of *Siri' na Pacce* in managerial accounting decision-making practices among business actors.

The phenomenological approach is utilized to explore deeply the subjective experiences, values, and perceptions of individuals regarding how culture influences business decision-making. This study is interpretive-descriptive in nature, meaning that the researcher not only describes the phenomena observed but also interprets the underlying meanings behind the actions and decisions made by the informants.

3.2 Research Context and Setting

This study is conducted in Makassar City, one of the major economic centers in South Sulawesi, where the community continues to uphold the local cultural values of *Siri' na Pacce*. The research context focuses on business actors operating within the socio-cultural environment of the Bugis-Makassar community, where these cultural values are presumed to influence their decision-making processes, particularly in

managerial accounting aspects such as pricing, cost management, and strategic decision-making.

3.3 Population and Sample

The population of this study consists of all business actors in Makassar City. The sample is determined using purposive sampling, which involves the deliberate selection of informants based on specific criteria relevant to the research objectives. The criteria for informants include:

1. Business actors who reside and operate in Makassar City
2. Having experience in business decision-making (at least 2–3 years)
3. Understanding or practicing the cultural values of *Siri' na Pacce* in daily life
4. Willingness to participate as informants and provide in-depth information

In qualitative research, the number of informants is not predetermined but follows the principle of data saturation, meaning that data collection continues until no new information emerges.

3.4 Data Analysis Techniques

The data analysis technique used in this study is an interactive qualitative data analysis model, which includes:

1. Data Reduction

The process of selecting, simplifying, and focusing on data relevant to the research objectives, particularly those related to *Siri' na Pacce* values and accounting decision-making.

2. Data Display

The reduced data are presented in the form of descriptive narratives, matrices, or interview excerpts to facilitate understanding and interpretation.

3. Conclusion Drawing and Verification

The researcher derives meanings from the analyzed data and continuously verifies them to ensure the validity of the findings.

To ensure data credibility, this study employs:

1. Source triangulation (comparing data from multiple informants)
2. Method triangulation (interviews, observations, and documentation)
3. Member checking (confirming findings with informants)

3.5 Research Procedure

1. Preparation Stage

At this stage, the researcher develops a research proposal as the conceptual and operational foundation of the study. The researcher then determines the research location and selects informants based on predefined criteria. Additionally, research instruments, particularly interview guidelines, are prepared to facilitate in-depth data collection.

2. Data Collection Stage

The researcher conducts preliminary observations of business activities to gain an overview of the field conditions. Subsequently, in-depth interviews are conducted with informants to obtain comprehensive information regarding the meaning of *Siri' na Pacce* values in decision-making. Supporting documents such as business records, simple reports, and other relevant materials are also collected to strengthen the research data.

3. Data Analysis Stage

Data processing and analysis are conducted simultaneously throughout the research process. Data obtained from interviews, observations, and documentation are analyzed to identify patterns, themes, and meanings related to *Siri' na Pacce*. These meanings are then interpreted within the context of managerial accounting decision-making.

4. Conclusion Drawing Stage

The researcher compiles the research findings based on field data and formulates conclusions that address the research questions and reflect the study objectives.

5. Reporting Stage

The final stage involves systematically organizing and presenting the research findings in the form of a thesis or scientific paper. The report is written in accordance with academic standards to ensure clarity and scholarly contribution.

4. Results and Discussion

4.1 The Meaning of Local Cultural Values of *Siri' na Pacce* in Managerial Accounting Decision-Making

This discussion emphasizes that managerial accounting decision-making practices cannot be separated from the broader social, cultural, and psychological contexts in which they are embedded.

In contemporary accounting discourse, accounting is no longer viewed as a neutral and purely technical system, but rather as a socially constructed practice imbued with values, interpretations, and meaning (Narayan & Oru, 2024). Therefore, the integration of local cultural values such as *Siri' na Pacce* becomes highly relevant in explaining the dynamics of accounting practices at the micro level, particularly among business actors in Makassar City.

4.2 Internalization of Cultural Values in Accounting Rationality

The findings indicate that *Siri' na Pacce* functions not only as a social norm but also as an ethical framework guiding economic decision-making. The concept of *siri'*, which represents self-esteem, dignity, and honor, encourages business actors to maintain integrity, credibility, and accountability in their financial decisions. Maintaining a good reputation is not merely a strategic objective but a moral obligation deeply rooted in cultural expectations. Meanwhile, *pacce*, which embodies empathy and social solidarity, reinforces the importance of considering the social impact of business activities, including fairness, compassion, and responsibility toward others.

In this context, accounting rationality undergoes a significant transformation. Classical accounting theory tends to emphasize efficiency, objectivity, and profit maximization as the primary goals of decision-making. However, the findings of this study reveal that rationality is not purely economic but is instead “embedded” within social and cultural values (Marchyshyn, 2025). Business actors do not simply pursue optimal financial outcomes; rather, they seek decisions that are socially legitimate and morally acceptable.

This perspective aligns with the concept of bounded rationality, where decision-making is constrained by cultural norms, personal values, and social expectations. Economic rationality, therefore, becomes limited and context-dependent. Decisions that may appear suboptimal from a purely financial perspective can be considered rational within a socio-cultural framework. This expanded understanding of rationality highlights the need to reconsider traditional accounting assumptions that prioritize universal and objective decision-making models.

4.3 Accounting as a Socially Constructed Practice

The findings further reinforce the view that accounting is a product of social construction rather than a purely technical system (Budianto et al., 2023). Among business actors, accounting practices are shaped by practical experience, habitual behavior, and social interactions. Financial recording and the use of accounting information are often adapted to meet the specific needs of the business environment, rather than strictly following formal accounting standards.

In many cases, business actors rely on simplified accounting practices based on trust, memory, and informal documentation. These practices are not necessarily inefficient but are aligned with the social realities and operational contexts of small and medium enterprises (SMEs). Previous studies have shown that accounting practices at the SME level often deviate from formal standards and instead reflect practical logic and empirical experience (Lawita et al., 2025).

From a critical perspective, this challenges the dominance of the positivistic paradigm in accounting, which assumes the universality and objectivity of accounting practices. The findings suggest that accounting cannot be fully understood without considering the cultural and social contexts in which it operates. Consequently, interpretive approaches become more relevant, as they allow for a deeper understanding of how accounting meaning is constructed through social interaction and cultural interpretation (Alamsyah, 2022).

4.4 Dominance of Cultural Values over Economic Decisions

Another important finding is the dominance of cultural values over purely economic considerations in decision-making. Business actors often prioritize social relationships, trust, and harmony over financial efficiency. Decisions such as extending credit, adjusting prices, or tolerating temporary losses are frequently influenced by relational considerations rather than strict financial calculations.

This finding is consistent with previous research indicating that local cultural values significantly shape economic behavior and decision-making processes (Damayanti et al., 2024). From

the perspective of institutional theory, Siri' na Pacce can be understood as an informal institution that regulates behavior and influences economic decisions (De Souza Bonfim & Wanderley, 2021). Unlike formal regulations, these cultural values operate through social norms and shared expectations, guiding individuals to act in ways that maintain social cohesion and moral integrity.

However, this cultural dominance also introduces potential trade-offs. While prioritizing social values can strengthen trust and long-term relationships, it may also reduce short-term efficiency and profitability. For instance, decisions driven by empathy and solidarity may lead to financial concessions that limit business growth. This highlights the complex balancing act faced by business actors, who must navigate between economic objectives and social responsibilities.

4.5 Gap Between Accounting Theory and Practice

The findings also reveal a significant gap between formal managerial accounting theory and actual practices in the field. Traditional accounting frameworks emphasize structured systems, standardized procedures, and quantitative analysis. However, in practice, business actors adopt flexible, adaptive, and context-dependent approaches. Research by Hadid and Al-Sayed (2021) indicates that the use of accounting information is heavily influenced by organizational culture and value systems. Similarly, Ha (2020) found that organizational culture significantly affects the implementation of accounting information systems and overall business performance. These findings support the argument that the effectiveness of accounting practices depends not only on technical quality but also on their alignment with users' cultural values.

From a critical standpoint, this gap suggests the need for a redefinition of managerial accounting to make it more context-sensitive and culturally adaptive. Standardized accounting models may not be universally applicable, particularly in environments where cultural values play a dominant role in shaping behavior. Therefore, accounting frameworks must evolve to accommodate the diversity of socio-cultural contexts in which they are applied.

4.6 The Role of Psychological Dimensions in Decision-Making

Managerial accounting decision-making is not solely a cognitive process but also involves psychological dimensions such as perception, experience, and emotion (Marchyshyn, 2025). The findings indicate that business actors interpret accounting information subjectively, influenced by their personal experiences and cultural values. In situations of uncertainty, decision-making often relies on intuition and emotional judgment rather than purely analytical reasoning. This highlights the multidimensional nature of managerial decisions, where rational and non-rational factors interact dynamically. Accounting information serves as a reference point, but it is not the sole determinant of decisions.

This insight challenges the assumption that accounting information is objective and universally interpreted. Instead, it suggests that accounting data is socially and psychologically mediated, reinforcing the need for a more holistic approach to understanding decision-making processes.

4.7 Contribution to Indigenous and Contextual Accounting

Finally, this study makes a significant contribution to the development of indigenous accounting by demonstrating how local cultural values can be integrated into accounting practices. The concept of *Siri' na Pacce* provides a foundation for a more humanistic, ethical, and context-sensitive accounting system (Narayan & Oru, 2024). The integration of cultural values into accounting practices enhances accountability, integrity, and social responsibility. As highlighted by Ratmadany et al. (2023), local cultural values can strengthen financial governance and ethical behavior within organizations. This suggests that accounting should not be viewed solely as a technical tool but also as a moral and social practice.

Moreover, the findings emphasize the importance of developing contextual accounting frameworks that reflect local realities. Such frameworks can improve the relevance and effectiveness of accounting practices, particularly in culturally diverse environments. By incorporating indigenous values, accounting can better serve the

needs of society while promoting sustainable and ethical business practices.

5. Conclusion

5.1 Summary of Key Findings

This study demonstrates that managerial accounting decision-making among business actors in Makassar City is not solely driven by formal economic rationality but is significantly influenced by local cultural values, particularly *Siri' na Pacce*. The findings reveal that *siri'* (self-esteem and dignity) plays a crucial role in maintaining integrity, honesty, and business reputation, while *pacce* (empathy and social solidarity) encourages social responsibility and ethical considerations in business practices. Furthermore, the study shows that accounting practices are inherently contextual and adaptive. Business actors tend to interpret and apply accounting information based on their experiences, social interactions, and cultural norms rather than strictly adhering to formal accounting standards. This confirms that accounting is not merely a technical system but a socially constructed practice shaped by cultural and psychological dimensions.

5.2 Theoretical Implications

This study contributes to the development of accounting literature by reinforcing the perspective that accounting is a socially embedded practice. The findings support the concept of bounded rationality, where decision-making is influenced not only by economic considerations but also by social values, norms, and cultural contexts. Additionally, this research enriches the discourse on **indigenous accounting**, highlighting the importance of integrating local cultural values into accounting practices. The incorporation of *Siri' na Pacce* provides a new lens through which managerial accounting can be understood as a value-laden and interpretive process. This challenges the dominance of positivistic and universal accounting frameworks, suggesting the need for more context-sensitive and culturally informed approaches.

5.3 Practical Implications

From a practical perspective, the findings suggest that business actors should consider the integration of cultural values in their decision-making processes to enhance ethical behavior, trust, and long-term sustainability. The emphasis on *Siri'*

na Pacce can strengthen accountability, integrity, and social responsibility in business operations. For policymakers and practitioners, the study highlights the importance of developing accounting systems and guidelines that are adaptable to local socio-cultural contexts. Standardized accounting frameworks may require modification to ensure relevance and effectiveness in diverse environments. Incorporating cultural values into managerial practices can improve decision quality and foster stronger relationships between businesses and their stakeholders.

5.4 Limitations of the Study

Despite its contributions, this study has several limitations. First, the research is limited to business actors in Makassar City, which may restrict the generalizability of the findings to other regions with different cultural contexts. Second, the use of a qualitative phenomenological approach, while providing in-depth insights, may involve subjectivity in data interpretation. Additionally, the study focuses primarily on the cultural dimension of *Siri' na Pacce*, without extensively examining other potential factors such as economic conditions, technological adoption, or institutional influences that may also affect managerial accounting practices.

5.5 Recommendations for Future Research

Future studies are encouraged to expand the scope of research by incorporating comparative analyses across different cultural settings to better understand the role of culture in managerial accounting practices. Quantitative or mixed-method approaches may also be employed to validate and generalize the findings. Moreover, further research could explore the interaction between cultural values and other factors such as digital accounting systems, financial literacy, and organizational structures. Investigating how indigenous values like *Siri' na Pacce* can be integrated into modern accounting frameworks may provide valuable insights for developing more inclusive and sustainable accounting practices.

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