Revisiting Public Sector Accountability: Integrating the Cultural Philosophy of Toddopuli Temmalara into Local Government Governance

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Abstract

Purpose: This study revisits public sector accountability through the Bugis–Luwu cultural philosophy of *Toddopuli Temmalara*, understood as the "courage to fight for truth," by examining how its four values—*adele*, *lempu*, *tongeng*, and *getteng*—are enacted in everyday local government accounting practice.

Design/methodology/approach: A qualitative interpretive case study was conducted in the *Luwu Raya* region of South Sulawesi, employing semi-structured in-depth interviews, participatory observation in public budget accountability deliberation forums, and document analysis of local government financial and performance reports, analysed using inductive thematic coding.

Findings: Findings indicate that the four *Toddopuli Temmalara* values operate as an integrated moral framework oriented toward accountability as collective honor (*siri'*-based accountability), rather than as isolated virtues. *Adele* is realized through needs-based deliberative allocation, *lempu* and *tongeng* jointly underpin information integrity, and *getteng* acts as a moral bulwark against informal political pressure, revealing the limits of formal compliance alone.

Practical implications: The results suggest that embedding *Toddopuli Temmalara* into civil-service codes of ethics, leadership development programs, and the design of public budget accountability forums could strengthen the cultural foundations of substantive accountability and enhance the effectiveness of formal systems such as SAKIP.

Originality/value: This paper is among the first to systematically position *Toddopuli Temmalara* as an indigenous accounting framework, conceptually comparable to karma *phala* in Bali and Indigenous Australian cultural accountability, while extending stewardship and ethnomethodological perspectives with a Bugis–Luwu lens that remains underexplored in international public sector accounting literature.

Paper type: Empirical

Keywords: *public sector accountability*, *indigenous philosophy*, *Toddopuli Temmalara*, *local government governance*, *qualitative case study*.

1. Introduction

Public sector accountability in Indonesia, when examined through national audit data, appears to show reassuring progress on the surface. The proportion of local government financial statements receiving an unqualified audit opinion rose from 89.5 percent in 2019 to 90.3 percent in 2023 (Badan Pemeriksa Keuangan, 2024a). Yet behind these figures, the Audit Board's review of 546 local government financial statements for fiscal year 2023 still uncovered 13,271 financial irregularities amounting to approximately IDR 2.45 trillion in state losses (Badan Pemeriksa Keuangan, 2024b), revealing a persistent gap between formal-procedural compliance and the ethical substance of accountability itself, a phenomenon that contemporary public sector accounting literature terms "accountability formalism" (Salomo & Rahmayanti, 2023).

This phenomenon is reinforced by Salomo and Rahmayanti (2023) on the reform of Indonesia's Government Agency Performance Accountability System, which asserts that the success of bureaucratic reform is substantially determined by organizational cognitive culture rather than regulatory completeness alone. This finding constitutes an important premise: public sector accountability cannot be adequately understood through a purely technical-regulatory lens, but must be traced back to the cultural values that shape how public officials perceive their public responsibilities.

Another significant shift relevant to this phenomenon is the changing global discourse within public sector accounting, moving away from the dominance of New Public Management (NPM) logic—which treats accountability as a standardized contractual relationship—toward increasingly forceful critiques of its universalism. Kurniawan (2022) argues that NPM has failed to be effectively implemented in many developing countries because it disregards the cultural context in which bureaucracies are embedded. A special issue of Financial Accountability and Management has even called for the recovery of public sector accounting through the analytical anchors of publicness and localized-led development, redirecting accounting toward more participatory and contextually rooted practice (Adhikari & Jayasinghe, 2022)

A systematic literature review by Vidwans and De Silva (2023) of indexed journal articles on indigenous peoples and accounting reinforces the urgency of this direction, calling for a future research agenda that more seriously explores how indigenous value systems can be reconstructed as alternative accounting frameworks. Empirical evidence from non-Indonesian contexts offers a valuable comparison: Norris, Kutubi, and Greenland (2023) reveal how Aboriginal and Torres Strait Islander organizations in Australia construct "cultural accountability" within their annual reports, a form of accountability that transcends conventional financial reporting.

In Indonesia, research on local wisdom and the financial accountability of indigenous communities also shows a growing trend, though it remains concentrated on non-Bugis contexts. Dharmawan (2023) reveals the value of *karma phala* in the accountability practices of Balinese customary villages, finding that the motive of preserving tradition as a form of respect for ancestors also produces horizontal accountability toward the wider community. However, across all reviewed literature, no study has yet specifically taken up the philosophy of *Toddopuli Temmalara*—the ethical heritage of the Bugis-Luwu people of South Sulawesi—as a comprehensive conceptual framework for revisiting public sector accounting accountability theory and practice in local government.

This gap is made more striking by the fact that *Toddopuli Temmalara* is not a static cultural artifact but a living normative reference actively invoked in contemporary public leadership discourse across the Luwu Raya region. Its four constitutive values—*adele* (fairness), *lempu* (honesty), *tongeng* (truthfulness/transparency), and *getteng* (steadfastness of commitment)—bear strong conceptual resonance with the pillars of modern public sector accounting accountability, although this resonance has never been systematically examined through an in-depth exploration of the meanings and lived experiences of government actors themselves.

This gap is also evident in the empirical reality of implementing the Government Agency Performance Accountability System within the Bugis cultural region itself, as found in a study on SAKIP effectiveness in Wajo Regency, which remains suboptimal despite the full availability of regulatory instruments (Mitha, 2022). This paradox—a cultural region rich in philosophical accountability heritage, yet whose formal accountability system implementation remains suboptimal—underscores the need for an approach that does not merely measure administrative compliance, but delves deeply into how local values are genuinely interpreted and lived by officials in their everyday practice.

Based on these gaps, this study adopts a qualitative approach as the most appropriate design, since the research aim is not to statistically measure causal relationships, but to understand deeply and contextually how local government actors interpret, negotiate, and embody the values of *adele*, *lempu*, *tongeng*, and *getteng* in their everyday public sector accounting accountability practice. A qualitative approach is considered capable of capturing the complexity of cultural meaning that cannot be reduced to numerical measurement, in line with calls within the global indigenous accounting literature to reconstruct, rather than merely measure, local value systems as alternative accounting frameworks (Vidwans & De Silva, 2023).

Building on these theoretical, empirical, and practical gaps, this study specifically aims to qualitatively revisit the concept of public sector accountability through the lens of the *Toddopuli Temmalara philosophy*, in order to provide a theoretical contribution to the enrichment of culturally grounded public sector accounting literature, as well as a practical contribution to the formulation of more humanistic, locally rooted local government governance, particularly in the Luwu Raya region of South Sulawesi.

2. Literature Review and Research Questions

Stewardship Theory: A Humanistic Foundation for Accountability

Public sector accountability has conventionally been explained through the lens of agency theory, which assumes that government officials (agents) tend to act opportunistically and require strict oversight mechanisms to act in accordance with the public interest (principal). This study, however, chooses to draw on Stewardship Theory, which offers a more humanistic set of assumptions about human behaviour within organizations. Stewardship Theory argues that public managers or officials can fundamentally be trusted to prioritize organizational and public interests above their own self-interest, driven by values of trust, moral responsibility, and loyalty (Oware & Amoako, 2022). A systematic literature review of twenty-one Scopus-indexed articles from the 2020–2024 period confirms that this theory is widely applied to public organizations, with emphasis on ethical leadership, internal audit systems, and organizational transparency (Oware & Amoako, 2022).

The relevance of Stewardship Theory to this study lies in its emphasis on the non-material dimensions of accountability. Bentzen (2021) found that trust-based relationships between public officials and politicians in the Danish public sector can improve organizational efficiency and reduce the need for rigid oversight, a finding that challenges the basic assumptions of agency theory. This argument is directly relevant to the *Toddopuli Temmalara* philosophy, since its four values—*adele*, *lempu*, *tongeng*, and *getteng*—are fundamentally steward-oriented values that position personal moral integrity as the basis of public trust, rather than mere compliance imposed by external oversight systems.

Accountability: Ethnomethodological and Ethnographic Perspectives of Accounting

Beyond the Stewardship theoretical framework, this study also draws on the methodological tradition of ethnomethodology and ethnography in qualitative accounting research, which views accountability not as a static condition to be measured, but as an ongoing process that is lived, interpreted, and negotiated by actors within their everyday contexts. Deng (2025), in a comparative study of ethnography in anthropology and accounting, asserts that interpretive and ethnographic accounting research, although receiving less attention than positivist research, makes an important contribution to understanding how accountability practices are genuinely lived within specific organizational contexts.

This ethnomethodological approach has been productively applied within the context of local and spiritual values in Indonesia. Thalib (2022) uses an Islamic ethnomethodological approach to reveal household cost accountability practices conditioned by values of trust and *amanah* between spouses, finding that accountability is carried out through direct disclosure, item verification, and expenditure recording, all grounded in religious obedience. In a context more geographically and culturally proximate to this study, recent research on loss accounting in islamic boarding schools in Gorontalo employs an Islamic ethnomethodological approach and spiritual paradigm to demonstrate that the local cultural value of *Eya dila pito-pito'o* ("God never closes His eyes") strengthens the accountability and institutional resilience of pesantren in managing financial losses (Hasanah & Wahid, 2025). This study explicitly calls for loss accounting, and accountability more broadly, to be understood not merely as a material issue, but as a moral signal demanding reflection, solidarity, and spiritual effort—an important methodological precedent for this study's treatment of *Toddopuli Temmalara* not as a variable to be measured, but as a value to be lived.

Cultural Accountability and Indigenous Accounting: A Global Literature Roadmap

The global discourse on indigenous accounting has developed rapidly over the past five years, providing a valuable conceptual roadmap for this study. A systematic literature review by Vidwans and De Silva (2023) of indexed journal articles on indigenous peoples and accounting identifies three major thematic clusters: accounting imperialism, the accounting profession, and the need for emancipation, while calling for a future research agenda that more seriously explores how indigenous value systems can be reconstructed as alternative accounting frameworks, rather than remaining objects subordinated to imported accounting systems. Empirical evidence answering this call comes from Norris, Kutubi, and Greenland (2023), who reveal how Aboriginal and Torres Strait Islander not-for-profit organizations in Australia construct "cultural accountability" within their annual reports as a form of accountability to multiple stakeholders, transcending conventional financial accountability.

In Indonesia, the exploration of local wisdom within the financial accountability practices of indigenous communities is increasingly prominent, though still concentrated on non-Bugis contexts. Dharmawan (2023) reveals how the value of *karma phala* underlies the accountability practices of Balinese customary villages, where the motive of preserving tradition as a form of ancestral reverence also produces a form of horizontal accountability toward the wider community. Nevertheless, across all reviewed literature, the *Toddopuli Temmalara* philosophy of the Bugis-Luwu people has never been positioned on equal footing with Balinese local wisdom or Australian Indigenous local wisdom within a systematically structured qualitative indigenous accounting framework.

Based on the foregoing literature review, this study formulates the following research questions:

RQ1 : How do local government officials interpret and embody the value of *adele* (fairness) in their everyday public sector accounting accountability practices?

RQ2 : How is the value of *lempu* (honesty) manifested in local government financial reporting and communication practices?

RQ3 : How does the value of *tongeng* (truthfulness/transparency) shape the ways in which officials justify and account for the use of public budgets to citizens?

RQ4 : How does the value of *getteng* (steadfastness of commitment) influence officials' capacity to maintain procedural integrity in the face of social and informal political pressures?

RQ5 : How can these four *Toddopuli Temmalara* values, collectively, be reconstructed into a public sector accounting accountability governance model rooted in Bugis–Luwu local wisdom?

3. Research Method

This study employs a qualitative approach with an interpretive case study design, chosen because the research aims to deeply and contextually understand how the values of the *Toddopuli Temmalara* philosophy—*adele*, *lempu*, *tongeng*, and *getteng*—are interpreted, negotiated, and lived by local government officials in their everyday public sector accounting accountability practice, a phenomenon that cannot be reduced to a statistically measurable causal relationship. The research is situated within a local government in the Luwu Raya region of South Sulawesi, drawing on the methodological tradition of accounting ethnomethodology and ethnography, which emphasizes the researcher's closeness to the context and actors under study (Deng, 2025). Data were collected through three principal techniques commonly used in prior local-wisdom-based accountability studies: semi-structured in-depth interviews with regional heads, regional secretaries, and financial management officials; participatory observation of public budget accountability deliberation forums; and document analysis of local government financial statements and performance accountability reports (Kamaluddin, 2019; Hasanah & Wahid, 2025).

Data analysis was conducted through thematic analysis employing an inductive coding process comprising data familiarization, initial coding, theme development, and theme review, consistent with the qualitative case study conventions applied in prior local-wisdom-based accountability research (Prasetya, 2021; Dharmawan, 2023). The credibility and trustworthiness of the data were maintained through triangulation across the three data sources, as well as by comparing emerging themes against findings from comparable studies in other cultural contexts, such as *karma phala*-based accountability in Bali (Dharmawan, 2023) and cultural accountability among Australia's Indigenous communities (Norris et al., 2023), to ensure that the resulting interpretations possess consistent conceptual resonance and academic defensibility.

4. Result and Discussion

***Adele*: Fairness as a Deliberative Process, Not Mechanical Equality**

The findings indicate that *adele* is understood by local officials not as mathematically equal distribution, but as a deliberative process that considers the actual needs of each area through village deliberation forums. This interpretation is consistent with Kamaluddin's (2019) finding that *adele*, within the *Toddopuli Temmalara* framework, functions as a structural pillar of governance requiring contextual judgment rather than a uniform formula. This finding also enriches the global indigenous accounting literature, as it demonstrates that the concept of distributive fairness in public budget accountability can be culturally interpreted, paralleling how Balinese customary communities interpret fairness through the principle of *karma phala*, which links fund management actions to collective moral consequences (Dharmawan, 2023).

Notably, informant's resistance to political pressure in budget allocation indicates that *adele* serves a dual function: as a distributive principle and as a moral bulwark against the intervention of personal or group interests. This finding extends the understanding of Stewardship Theory (Bentzen, 2021) within the Bugis cultural context, as it shows that the trust at the core of the theory is preserved not only through interpersonal relationships, but also through collective cultural institutions such as village deliberation, which function as an informal mechanism of social control.

Lempu and _Tongeng_: Honesty and Truthfulness as Two Sides of Information Integrity

The findings show that *lempu* and *tongeng*, although conceptually distinct within the *Toddopuli Temmalara* philosophy, tend in financial accountability practice to be closely intertwined as two sides of a single information integrity: *lempu* as honesty in the representation of performance (not manipulating project completion status), and *tongeng* as substantive truthfulness in disclosing shortfalls or errors in financial records. This pattern underscores the informant's critique of the formal SAKIP system, which is vulnerable to cosmetic adjustment when not infused with the value of *lempu*, directly addressing the "accountability formalism" phenomenon highlighted in the introduction (Salomo & Rahmayanti, 2023). It reinforces the argument that administrative compliance and unqualified audit opinions, as evidenced in Audit Board (BPK) reports, do not automatically reflect the substantive honesty and truthfulness of financial information, but depend heavily on the extent to which individual officials internalize *lempu* and *tongeng* in their reporting practices.

The initial reluctance to acknowledge recording errors, followed by eventual disclosure to safeguard the village's reputation, illustrates that *tongeng* carries complex emotional and social dimensions, not merely technical–administrative ones. This phenomenon resonates with Islamic ethnomethodological findings in Gorontalo, where the disclosure of financial losses is understood as a moral signal demanding honesty despite emotional discomfort (Hasanah & Wahid, 2025). The recurrence of this pattern across different religious and ethnic contexts suggests that the impulse to speak truthfully in public financial accountability is often rooted in moral–spiritual values that go beyond regulatory compliance, thereby enriching indigenous accounting literature on non-material motives underlying accountability practice (Vidwans & De Silva, 2023).

Getteng: Steadfastness as a Bulwark against Informality and Power Intervention

Interview findings affirm that *getteng* functions as a moral bulwark for officials when facing informal pressure from political and social actors seeking to alter budget decisions that have already been agreed upon through deliberative forums. Informant I4 explicitly links *getteng* to consistent implementation of deliberation outcomes, while informan illustrates how this steadfastness is directly tested by politically motivated demands. This pattern is consistent with Kurniawan's (2022) argument that regulation-based reforms alone fail to anticipate such informal pressures, because only personally internalized values such as *getteng* can serve as a resilient bulwark when formal systems are not strong enough to withstand power interventions.

The findings on *getteng* also directly illuminate the paradox of SAKIP effectiveness in Bugis cultural settings highlighted in the introduction (Mitha, 2022): the mere availability of formal regulatory instruments does not automatically produce steadfast implementation, since such steadfastness ultimately rests on the moral disposition of individual officials rather than system design alone. This reinforces the core premise of Stewardship Theory that the effectiveness of public-sector accountability is determined by the character quality and commitment of individuals entrusted with a public mandate (Oware & Amoako, 2022), while simultaneously revealing the limitations of accountability approaches that rely purely on procedural compliance.

Accountability as Collective Honor: Synthesis of Findings and Theoretical Contributions

The overarching theme of *siri'*-based collective accountability emerging from the five transcripts indicates that the four *Toddopuli Temmalara* values do not operate independently, but are interwoven within a single moral orientation: safeguarding personal and communal honor through authentic accountability practice. Informants metaphorically describe these four values as the four pillars of a house—where the instability of one pillar would collapse the entire structure—offering a vivid illustration of the interdependent nature of this culturally grounded accountability model, consistent with the structural interpretation documented by Kamaluddin (2019).

Theoretically, these findings contribute to three strands of literature reviewed earlier. First, they enrich Stewardship Theory by showing that trust, its core construct, is in the Bugis–Luwu context sustained by collective cultural mechanisms such as *siri'* (shame/honor) and deliberation, rather than solely by bilateral superior–subordinate relationships (Bentzen, 2021). Second, they strengthen the accounting ethnomethodology tradition by demonstrating that accountability is genuinely lived as an emotional and social process, not merely a technical one (Deng, 2025; Hasanah & Wahid, 2025). Third, and most importantly, they fill a gap in the global indigenous accounting literature by presenting *Toddopuli Temmalara* as a culturally embedded accountability framework that is conceptually comparable to karma phala in Bali (Dharmawan, 2023) and the cultural accountability of Indigenous Australian communities (Norris et al., 2023), thereby responding to Vidwans and De Silva's (2023) call to reconstruct, rather than simply describe, indigenous value systems as alternative accounting frameworks.

5. Conclusion

This study revisits public sector accountability through the Bugis–Luwu cultural philosophy of *Toddopuli Temmalara*, showing that its four values—*adele* (fairness), *lempu* (honesty), *tongeng* (truthfulness/transparency), and *getteng* (steadfastness of commitment)—constitute a lived moral framework for local government accounting practice rather than mere ceremonial heritage. Thematic analysis reveals that these values are woven into an overarching orientation of accountability as collective honor (*siri'*-based accountability), in which trust and collective shame internally motivate accountable behaviour beyond procedural compliance and formal systems such as SAKIP. Conceptually, the study enriches Stewardship Theory, advances ethnomethodological understandings of the emotional and social dimensions of accountability, and extends indigenous accounting debates by positioning *Toddopuli Temmalara* alongside frameworks such as karma phala in Bali and Indigenous Australian cultural accountability. Given that the findings derive from a single local government case in Luwu Raya, they should be generalized cautiously, and further multi-site qualitative research is needed to validate and refine the proposed model across different leadership generations, genders, and tiers of government.

Acknowledgement

The author extends gratitude to the leadership and colleagues at the Faculty of Economics and Business for their valuable academic discussions throughout the development of this manuscript, as well as to the organizers of the international conference for providing the opportunity to disseminate ideas on integrating *Toddopuli Temmalara* local wisdom into public sector accounting discourse. The author also thanks community leaders and customary elders in the Luwu Raya region, whose thinking, whether directly or through published literature, served as the primary inspiration for this study's conceptual framework.

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